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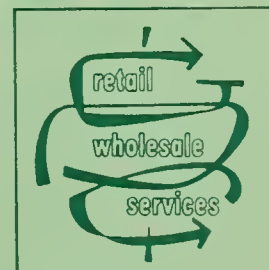


1967 CENSUS OF BUSINESS

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SELECTED SERVICES Law Firms



U.S.
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OF COMMERCE

Bureau of
the Census



The 1967 Census of Business reports will comprise eight volumes:

Vols. I, II, III, IV—Retail Trade
Vols. V, VI—Wholesale Trade
Vols. VII, VIII—Selected Services

Selected Services reports are issued first as separate preprints and then brought together in the following volumes:

VOL. VII. SELECTED SERVICES, SUBJECT REPORTS

A U.S. Summary chapter and chapters providing special data on many service industries, including laundry and dry cleaning plants, hotels and motels, motion pictures, travel agencies, law firms, and architectural and engineering firms. This volume consists of the subject reports previously issued as series BC67-SS.

VOL. VIII. SELECTED SERVICES, AREA STATISTICS

A U.S. summary chapter and chapters for each State, the District of Columbia, Guam, and the Virgin Islands. Statistics are presented by kind of business, for counties, cities, standard metropolitan statistical areas, and for selected towns and townships in New England, New Jersey, and Pennsylvania. The kind-of-business detail varies in accordance with the number of service establishments in an area. This volume consists of the area reports previously issued as series BC67-SA.

This report is a preprint of a corresponding chapter of Vol. VII—Selected Services, Subject Reports.

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BUREAU OF THE CENSUS

George Hay Brown, Director

Robert F. Drury, Deputy Director

Walter F. Ryan, Associate Director

Dino S. Villa, Deputy Associate Director

BUSINESS DIVISION

Harvey Kailin, Chief

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1967 CENSUS OF BUSINESS



BC67-SS5

SELECTED SERVICES

Subject Reports

Law Firms

Issued November 1970



U.S. DEPARTMENT OF COMMERCE Maurice H. Stans, Secretary
Rocco C. Siciliano, Under Secretary
Harold C. Passer, Assistant Secretary for Economic Affairs
BUREAU OF THE CENSUS George Hay Brown, Director

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Introduction

AUTHORITY AND SCOPE—The economic censuses are required by law under Title 13 U.S. Code, sections 131, 191, and 224. The 1967 Census of Business portion of the economic censuses consists of firms engaged in retail trade, wholesale trade, and selected services (hotels and motels; personal, business, and repair services; amusement and recreation services including the motion picture industry; law firms; and architectural and engineering firms) which operated in the United States. In addition, the Census of Business covers public warehouses, dental laboratories, travel agencies, and truck and bus carriers not subject to economic regulation by the Interstate Commerce Commission.

CENSUS DISCLOSURE RULES—In accordance with Federal law governing census reports, any data which would disclose the operations of an individual establishment or business organization are not published. However, the number of establishments or firms in a kind of business is not considered a disclosure, so that this item may appear in instances where other items of information for the same kind of business or geographic area are withheld.

COVERAGE—This report covers firms engaged in offering legal advice or legal services on a contract or fee basis, the head or heads of which are members of the bar. (For further definition of a law firm as used in this report, see "Firm" under "Explanation of Terms" in appendix A.) The firms included in this report comprise Major Group 81 as defined in the Standard Industrial Classification Manual, 1967.¹

METHOD OF COVERAGE—In the 1967 economic censuses, law firms were divided into two categories—the "mail" universe and the "nonmail" universe. The coverage of each component and the method of obtaining census information for these two groups are described below.

1. The "Nonmail" Universe—This group consists of firms which were not required to file a regular census return and includes the following categories:

a. All "nonemployers"—Consists of all firms with no paid employment during 1967.

¹ Executive Office of the President, Bureau of the Budget, **Standard Industrial Classification Manual**, 1967.

Receipts information for these firms was obtained from 1967 Federal income tax records. The census included only those nonemployer firms which reported a receipts volume of \$1,000 or more during 1967 or, having been in operation for less than the full year, reported receipts which would have reached a total of \$1,000 or more on an annual basis. Although representing more than half of all firms, the nonemployer segment in 1967 accounted for only about 17 percent of receipts of all law firms.

b. "Small employers" — "Employers" consist of all firms in the active records of the Internal Revenue Service (IRS) which were subject to payment of Federal Insurance Contribution Act (FICA) taxes. "Small firms" consist of all those firms with one to three employees. Although representing more than 82 percent of the employer firms, the "small employer" segment accounted for only 40 percent of receipts of all employer law firms.

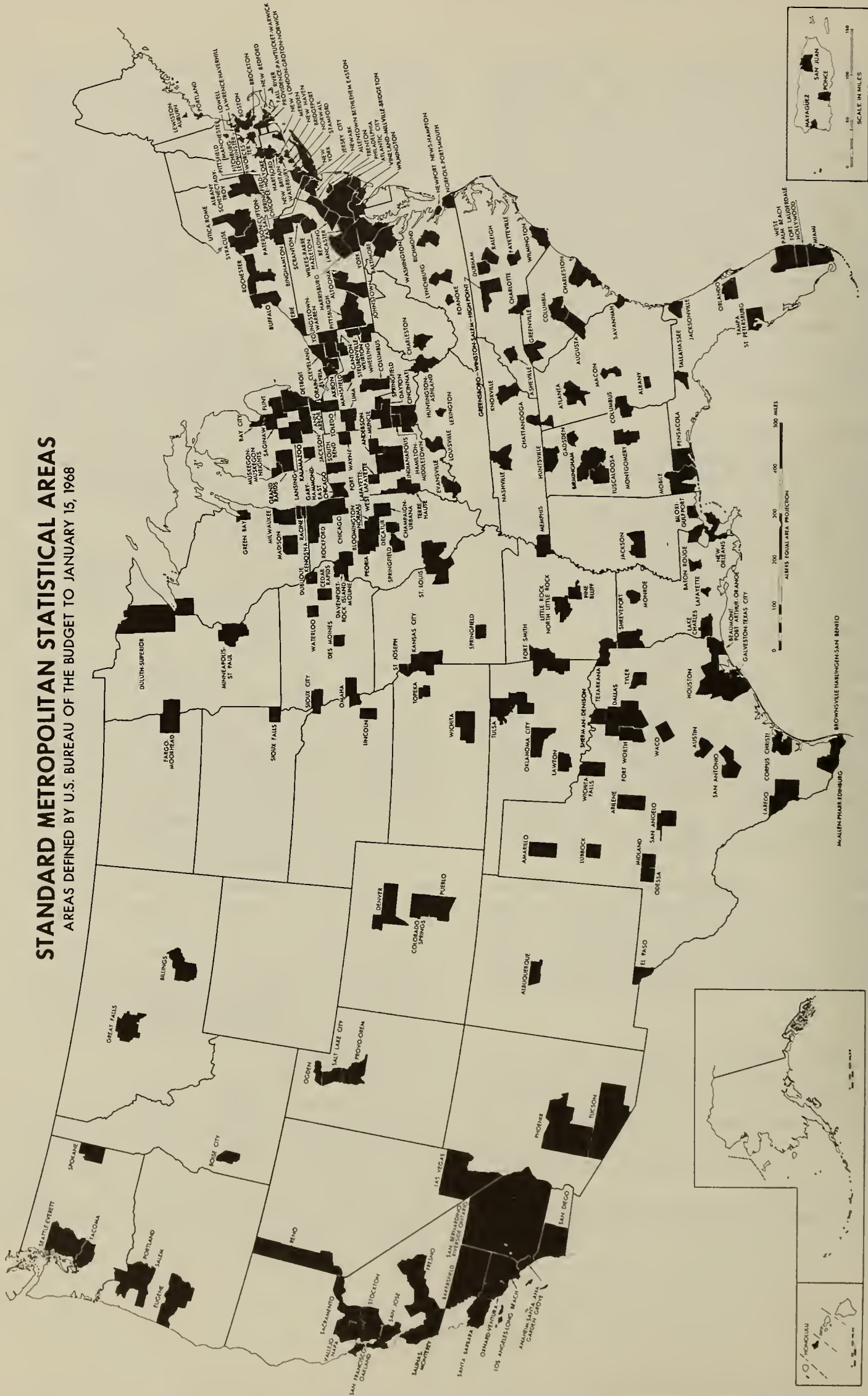
Data on receipts, payroll, and employment for "small employer" firms were obtained from the administrative records of the Internal Revenue Service (IRS) and the Social Security Administration (SSA).

2. The "Mail" Universe—Information for firms in this group was obtained by means of a mail canvass. In terms of receipts, this is the largest component, accounting for 50 percent of receipts of all law firms and 60 percent of receipts of all employer firms. However, they represent less than 9 percent of all firms and less than 17 percent of all employer firms. It is from firms in this group that data, in addition to receipts, annual payroll, and employment, were collected. Appendix B presents a facsimile of the report form used in the mail canvass.

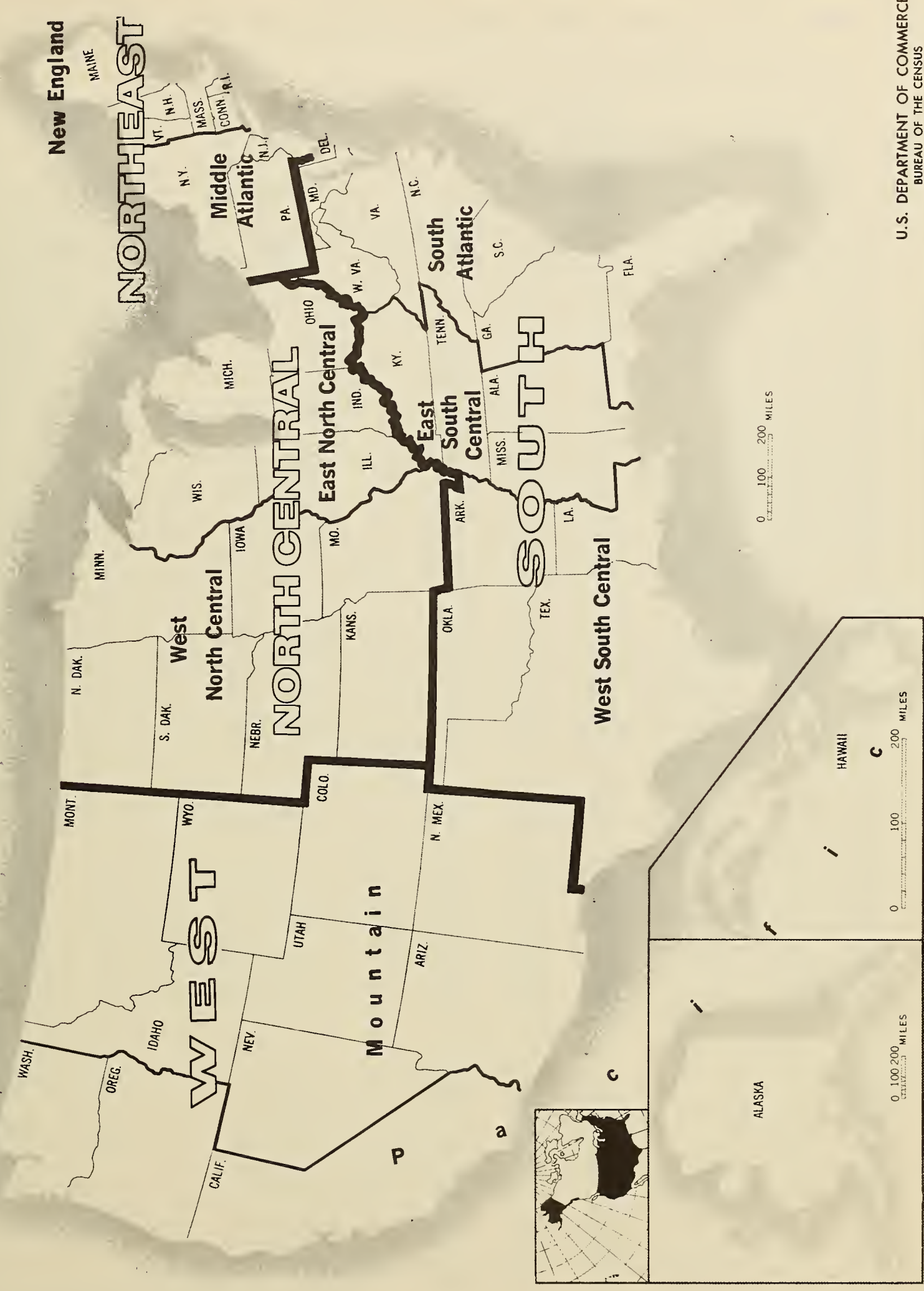
CLASSIFICATION — Nonemployer firms were classified on the basis of information supplied on the Federal income tax returns. The classification of firms in the mail universe (section 1 b above) was based on the primary source of each firm's receipts.

CORRECTIONS TO DATA— Corrections to the tables presented in this report, made immediately prior to publication, have not been carried beyond the lowest detail level unless they significantly affect the data. As a result the detail in some tables may not add to totals.

STANDARD METROPOLITAN STATISTICAL AREAS AREAS DEFINED BY U.S. BUREAU OF THE BUDGET TO JANUARY 15, 1968



CENSUS REGIONS AND GEOGRAPHIC DIVISIONS OF THE UNITED STATES



U.S. DEPARTMENT OF COMMERCE
BUREAU OF THE CENSUS

TABLE 1A. Form of Practice, by States and Selected Standard Metropolitan Statistical Areas: 1967

Form of practice and area	All firms		Firms with payroll								
	Number	Receipts (\$1,000)	Total				With 4 employees or more				
			Number	Receipts (\$1,000)	Payroll, entire year (\$1,000)	Paid employees week including March 12 (number)	Number	Receipts (\$1,000)	Payroll, entire year (\$1,000)	Payroll, first quarter (\$1,000)	Paid employees week including March 12 (number)
UNITED STATES											
TOTAL	143 069	6 333 838	69 891	5 230 341	1 172 455	201 699	11 862	3 114 033	752 640	172 780	118 435
SOLE PRACTITIONERS.	121 930	2 852 734	50 511	1 786 892	421 614	82 376	3 218	357 566	102 567	24 274	19 853
PARTNERSHIPS.	21 139	3 481 104	19 380	3 443 449	750 841	119 323	8 644	2 756 467	650 073	148 506	98 582
NEW ENGLAND STATES											
MAINE	600	20 304	365	17 416	3 506	763	49	7 938	1 398	310	328
SOLE PRACTITIONERS.	516	11 407	295	8 727	2 157	452	19	1 512	377	82	97
PARTNERSHIPS.	84	8 897	70	8 689	1 349	311	30	6 426	1 021	228	231
NEW HAMPSHIRE	345	16 901	223	15 311	3 485	708	57	9 397	2 204	511	452
SOLE PRACTITIONERS.	283	7 299	161	5 709	1 423	290	16	1 104	348	81	83
PARTNERSHIPS.	62	9 602	62	9 602	2 062	418	41	8 293	1 856	430	369
VERMONT	310	10 938	176	8 674	1 882	379	26	3 646	772	167	156
SOLE PRACTITIONERS.	260	6 141	129	3 961	1 041	220	9	725	219	40	51
PARTNERSHIPS.	50	4 797	47	4 713	841	159	17	2 921	553	127	105
MASSACHUSETTS	6 068	222 410	2 398	171 159	41 785	6 863	356	98 573	26 899	6 113	4 093
SOLE PRACTITIONERS.	5 317	122 276	1 977	76 402	18 056	3 317	154	18 022	5 248	1 183	951
PARTNERSHIPS.	751	100 134	421	94 757	23 729	3 546	202	80 551	21 651	4 930	3 142
RHOODE ISLAND.	731	24 959	295	18 639	3 721	734	41	10 376	1 968	457	391
SOLE PRACTITIONERS.	642	13 879	233	8 083	1 957	386	13	1 560	473	102	89
PARTNERSHIPS.	89	11 080	62	10 556	1 764	348	28	8 816	1 495	355	302
CONNECTICUT	2 451	115 584	1 243	96 647	21 029	3 691	257	57 862	13 405	3 021	2 253
SOLE PRACTITIONERS.	1 865	51 583	861	35 810	8 581	1 570	77	10 498	2 961	646	524
PARTNERSHIPS.	586	64 001	382	60 837	12 448	2 121	180	47 364	10 444	2 375	1 729
MIDDLE ATLANTIC STATES											
NEW YORK.	23 040	1 150 349	9 728	964 532	245 102	35 723	1 715	662 123	183 033	42 129	24 623
SOLE PRACTITIONERS.	19 979	449 847	6 981	271 406	66 737	11 735	494	63 293	19 505	4 649	3 320
PARTNERSHIPS.	3 061	700 502	2 747	693 126	178 365	23 988	1 221	598 830	163 528	37 480	21 303
NEW JERSEY.	5 766	255 945	3 181	218 158	47 190	8 770	582	115 690	28 566	6 584	4 922
SOLE PRACTITIONERS.	4 960	133 693	2 411	97 019	21 479	4 301	186	21 823	6 670	1 658	1 228
PARTNERSHIPS.	806	122 252	770	121 139	25 711	4 469	396	93 867	21 896	4 926	3 694
PENNSYLVANIA.	6 600	311 010	3 231	259 224	58 165	10 539	606	168 544	39 396	8 932	6 758
SOLE PRACTITIONERS.	5 756	139 602	2 422	88 780	21 400	4 193	189	22 297	6 102	1 343	1 186
PARTNERSHIPS.	844	171 408	809	170 444	36 765	6 346	417	146 247	33 294	7 589	5 572
EAST NORTH CENTRAL STATES											
OHIO.	7 337	287 778	3 331	226 339	47 355	8 581	455	125 555	27 469	6 159	4 493
SOLE PRACTITIONERS.	6 488	141 092	2 528	81 034	18 666	3 848	112	10 265	2 903	675	635
PARTNERSHIPS.	849	146 686	803	145 305	28 689	4 733	343	115 290	24 566	5 484	3 858
INDIANA	2 739	107 632	1 451	86 722	17 088	3 317	212	42 029	8 079	1 810	1 504
SOLE PRACTITIONERS.	2 341	54 113	1 069	33 537	7 967	1 605	48	3 657	1 023	242	237
PARTNERSHIPS.	398	53 519	382	53 185	9 121	1 712	164	38 372	7 056	1 568	1 267
ILLINOIS.	8 458	449 594	3 838	374 363	84 923	12 940	699	237 613	60 046	13 794	8 314
SOLE PRACTITIONERS.	7 146	182 512	2 645	109 851	24 106	4 343	168	22 823	5 979	1 424	996
PARTNERSHIPS.	1 312	267 082	1 193	264 512	60 817	8 597	531	214 790	54 067	12 370	7 318
MICHIGAN.	4 401	202 867	2 324	168 937	36 367	6 237	395	94 682	21 754	4 860	3 483
SOLE PRACTITIONERS.	3 781	99 677	1 730	66 308	15 084	2 833	110	13 474	3 528	774	661
PARTNERSHIPS.	620	103 190	594	102 629	21 283	3 404	285	81 208	18 226	4 086	2 822
WISCONSIN	2 828	108 931	1 604	89 043	20 108	4 048	259	45 563	11 009	2 511	2 044
SOLE PRACTITIONERS.	2 394	55 966	1 197	36 970	9 578	2 065	83	7 230	2 470	565	510
PARTNERSHIPS.	434	52 965	407	52 073	10 530	1 983	176	38 333	8 539	1 946	1 534
WEST NORTH CENTRAL STATES											
MINNESOTA	2 143	100 378	1 122	83 235	17 874	3 213	222	52 300	11 607	2 580	1 895
SOLE PRACTITIONERS.	1 746	39 650	749	23 114	6 018	1 214	50	4 141	1 462	309	282
PARTNERSHIPS.	397	60 728	373	60 121	11 856	1 999	172	48 159	10 145	2 271	1 613
IOWA.	1 956	66 338	1 112	53 672	10 468	2 546	185	23 931	4 375	1 113	1 104
SOLE PRACTITIONERS.	1 591	32 359	764	20 256	4 998	1 217	44	2 155	564	148	208
PARTNERSHIPS.	365	33 979	348	33 416	5 470	1 329	141	21 776	3 811	965	896
MISSOURI.	3 109	121 023	1 343	94 410	18 638	3 554	222	52 658	10 336	2 376	1 907
SOLE PRACTITIONERS.	2 667	56 235	934	30 502	7 464	1 480	45	4 985	1 422	331	306
PARTNERSHIPS.	442	64 788	409	63 908	11 174	2 074	177	47 673	8 914	2 045	1 601
NORTH DAKOTA.	356	12 059	208	9 719	1 910	429	27	3 980	693	170	165
SOLE PRACTITIONERS.	285	5 793	142	3 622	954	210	5	454	108	28	33
PARTNERSHIPS.	71	6 266	66	6 097	956	219	22	3 526	585	142	132
SOUTH DAKOTA.	426	12 223	233	9 754	1 866	452	24	3 609	482	131	143
SOLE PRACTITIONERS.	359	6 396	170	4 077	1 104	251	5	262	62	18	26
PARTNERSHIPS.	67	5 827	63	5 677	762	201	19	3 347	420	113	117

Note: Data for "partnerships" include corporations and all other legal forms except sole practitioners.
 Standard Notes: - Represents zero. D Withheld to avoid disclosure. NA Not available. X Not applicable.

TABLE 1A. Form of Practice, by States and Selected Standard Metropolitan Statistical Areas:
1967—Continued

Form of practice and area	All firms		Firms with payroll								
	Number	Receipts (\$1,000)	Total				With 4 employees or more				
			Number	Receipts (\$1,000)	Payroll, entire year (\$1,000)	Paid employees week including March 12 (number)	Number	Receipts (\$1,000)	Payroll, entire year (\$1,000)	Payroll, first quarter (\$1,000)	Paid employees week including March 12 (number)
WEST NORTH CENTRAL STATES--CONTINUED											
NEBRASKA	1 054	37 412	561	29 733	5 572	1 220	74	12 638	2 210	531	485
SOLE PRACTITIONERS	863	18 684	380	11 219	2 803	604	18	1 495	416	98	102
PARTNERSHIPS	191	18 728	181	18 514	2 769	616	56	11 143	1 794	433	383
KANSAS	1 675	52 606	867	41 046	8 156	1 853	112	17 349	3 159	787	736
SOLE PRACTITIONERS	1 400	27 115	607	15 974	4 018	872	24	1 341	403	98	114
PARTNERSHIPS	275	25 491	260	25 072	4 138	981	88	16 008	2 756	689	622
SOUTH ATLANTIC STATES											
DELAWARE	191	13 814	127	12 334	2 738	537	41	9 678	2 118	466	404
SOLE PRACTITIONERS	163	6 150	102	4 717	1 158	252	22	2 336	592	138	132
PARTNERSHIPS	28	7 664	25	7 617	1 580	285	19	7 342	1 526	328	272
MARYLAND	3 173	105 837	1 172	76 477	16 930	3 158	191	39 587	9 756	2 203	1 730
SOLE PRACTITIONERS	2 856	63 282	873	34 260	7 941	1 532	66	8 235	2 439	555	439
PARTNERSHIPS	317	42 555	299	42 217	8 989	1 626	125	31 352	7 317	1 648	1 291
DISTRICT OF COLUMBIA	1 442	147 930	804	137 870	33 230	4 055	251	108 527	27 898	5 974	3 244
SOLE PRACTITIONERS	1 096	34 024	470	24 266	5 999	860	54	7 369	2 502	579	320
PARTNERSHIPS	346	113 906	334	113 604	27 231	3 195	197	101 158	25 396	5 395	2 924
VIRGINIA	2 581	97 808	1 380	80 781	17 996	3 772	234	43 982	10 325	2 509	2 113
SOLE PRACTITIONERS	2 195	46 794	1 003	29 956	7 274	1 662	63	5 626	1 551	449	442
PARTNERSHIPS	386	51 014	377	50 825	10 722	2 110	171	38 356	8 774	2 060	1 671
WEST VIRGINIA	995	28 133	579	22 620	4 732	1 135	58	7 772	1 525	350	381
SOLE PRACTITIONERS	900	18 342	487	12 941	3 137	771	26	1 424	379	103	142
PARTNERSHIPS	95	9 791	92	9 679	1 595	364	32	6 348	1 146	247	239
NORTH CAROLINA	2 156	72 486	1 281	60 291	12 354	2 613	154	25 218	4 721	1 103	987
SOLE PRACTITIONERS	1 729	33 291	872	21 827	5 809	1 214	29	1 963	559	115	146
PARTNERSHIPS	427	39 195	409	38 464	6 545	1 399	125	23 255	4 162	988	841
SOUTH CAROLINA	1 231	44 923	705	36 250	7 349	1 566	98	16 079	3 030	649	681
SOLE PRACTITIONERS	1 029	24 250	509	15 772	3 965	815	19	2 716	730	115	177
PARTNERSHIPS	202	20 673	196	20 478	3 384	751	79	13 363	2 300	534	504
GEORGIA	2 414	97 609	1 167	79 793	16 319	3 119	176	46 926	9 514	2 200	1 721
SOLE PRACTITIONERS	2 082	43 145	846	25 627	6 081	1 293	41	4 037	930	221	262
PARTNERSHIPS	332	54 464	321	54 166	10 238	1 826	135	42 889	8 584	1 979	1 459
FLORIDA	4 831	220 006	2 827	188 995	41 398	7 922	526	107 988	24 444	5 866	4 662
SOLE PRACTITIONERS	4 028	101 659	2 045	71 051	16 712	3 266	135	13 391	3 548	880	772
PARTNERSHIPS	803	118 347	782	117 944	24 686	4 656	391	94 597	20 896	4 986	3 890
EAST SOUTH CENTRAL STATES											
KENTUCKY	2 040	60 089	941	43 545	8 181	1 888	98	17 345	3 014	729	693
SOLE PRACTITIONERS	1 853	38 600	766	22 404	5 041	1 182	31	2 713	659	172	188
PARTNERSHIPS	187	21 489	175	21 141	3 140	706	67	14 632	2 355	557	505
TENNESSEE	2 284	76 502	1 109	59 678	10 851	2 303	141	27 447	4 662	1 110	955
SOLE PRACTITIONERS	1 972	39 996	806	23 360	5 323	1 177	31	2 405	534	130	162
PARTNERSHIPS	312	36 506	303	36 318	5 528	1 126	110	25 042	4 128	980	793
ALABAMA	1 254	56 965	851	50 977	10 053	2 133	143	28 379	5 435	1 208	1 093
SOLE PRACTITIONERS	996	21 867	602	16 109	4 117	965	40	2 503	704	170	212
PARTNERSHIPS	258	35 098	249	34 868	5 936	1 168	103	25 876	4 731	1 038	881
MISSISSIPPI	1 235	36 520	664	29 653	6 165	1 377	83	11 619	2 318	561	542
SOLE PRACTITIONERS	1 036	19 560	476	12 875	3 191	728	26	1 568	383	85	136
PARTNERSHIPS	199	16 960	188	16 778	2 974	649	57	10 051	1 935	476	406
WEST SOUTH CENTRAL STATES											
ARKANSAS	946	27 358	491	21 460	4 082	1 039	55	9 052	1 770	433	404
SOLE PRACTITIONERS	816	14 384	366	8 573	1 965	546	13	732	187	51	71
PARTNERSHIPS	130	12 974	125	12 887	2 117	493	42	8 320	1 583	382	333
LOUISIANA	2 366	99 849	1 127	80 999	14 796	3 218	211	49 107	9 292	2 133	1 879
SOLE PRACTITIONERS	1 992	42 731	773	24 235	5 147	1 249	53	4 881	1 232	317	313
PARTNERSHIPS	374	57 118	354	56 764	9 649	1 969	158	44 226	8 060	1 816	1 566
OKLAHOMA	2 081	62 943	986	47 916	9 471	2 115	116	21 103	4 330	1 095	884
SOLE PRACTITIONERS	1 782	33 528	704	18 938	4 424	1 081	31	2 799	739	222	213
PARTNERSHIPS	299	29 415	282	28 978	5 047	1 034	85	18 304	3 591	873	671
TEXAS	7 016	282 085	3 446	234 117	49 898	8 999	530	134 926	30 192	7 158	4 939
SOLE PRACTITIONERS	5 993	127 588	2 472	80 546	18 851	3 840	139	14 905	4 086	984	869
PARTNERSHIPS	1 023	154 497	974	153 571	31 047	5 159	391	120 021	26 106	6 174	4 070

Note: Data for "partnerships" include corporations and all other legal forms except sole practitioners.

Standard Notes: - Represents zero. D Withheld to avoid disclosure. NA Not available. X Not applicable.

TABLE 1A. Form of Practice, by States and Selected Standard Metropolitan Statistical Areas: 1967—Continued

Form of practice and area	All firms		Firms with payroll								
	Number	Receipts (\$1,000)	Total				With 4 employees or more				
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MOUNTAIN STATES											
MONTANA	427	16 606	272	14 435	3 051	569	31	5 650	1 356	249	203
SOLE PRACTITIONERS	329	6 962	179	4 927	1 145	256	6	222	61	16	25
PARTNERSHIPS	98	9 644	93	9 508	1 906	313	25	5 428	1 295	233	178
IOAHO	448	15 545	239	12 137	2 391	547	40	5 378	1 045	249	252
SOLE PRACTITIONERS	377	8 454	174	5 234	1 187	282	10	675	148	41	53
PARTNERSHIPS	71	7 091	65	6 903	1 204	265	30	4 703	897	208	199
WYOMING	268	7 245	150	5 588	941	266	13	1 550	253	67	70
SOLE PRACTITIONERS	222	4 134	104	2 477	537	149	6	355	73	16	28
PARTNERSHIPS	46	3 111	46	3 111	404	117	7	1 195	180	51	42
COLORAHO	1 764	60 848	834	47 972	10 073	2 047	107	23 113	5 545	1 331	976
SOLE PRACTITIONERS	1 501	28 177	581	15 487	3 621	829	22	1 808	499	131	116
PARTNERSHIPS	263	32 671	253	32 485	6 452	1 218	85	21 305	5 046	1 200	860
NEW MEXICO	492	20 040	311	17 268	3 370	737	50	8 074	1 691	387	351
SOLE PRACTITIONERS	402	9 919	225	7 215	1 558	385	18	1 508	345	90	111
PARTNERSHIPS	90	10 121	86	10 053	1 812	352	32	6 566	1 346	297	240
ARIZONA	1 073	54 813	556	46 581	10 471	1 878	104	30 459	7 241	1 704	1 230
SOLE PRACTITIONERS	881	20 974	374	13 010	2 893	559	17	2 402	533	137	99
PARTNERSHIPS	192	33 839	182	33 571	7 578	1 319	87	28 057	6 708	1 567	1 131
UTAH	627	20 323	275	15 066	3 341	666	50	8 367	1 838	427	362
SOLE PRACTITIONERS	540	10 584	195	5 529	1 475	295	11	948	321	76	70
PARTNERSHIPS	87	9 739	80	9 537	1 866	371	39	7 419	1 517	351	292
NEVADA	382	18 153	211	15 157	2 787	533	40	7 427	1 412	303	280
SOLE PRACTITIONERS	320	9 989	155	7 088	1 342	273	17	1 729	348	75	86
PARTNERSHIPS	62	8 164	56	8 069	1 445	260	23	5 698	1 064	228	194
PACIFIC STATES											
WASHINGTON	1 819	87 827	985	73 988	15 107	2 687	193	42 128	9 141	2 084	1 484
SOLE PRACTITIONERS	1 443	33 947	624	20 484	4 844	965	33	2 718	871	215	170
PARTNERSHIPS	376	53 880	361	53 504	10 263	1 722	160	39 410	8 270	1 869	1 314
OREGON	1 300	57 429	695	48 001	10 296	1 974	150	28 193	6 375	1 475	1 156
SOLE PRACTITIONERS	1 038	22 292	445	13 191	3 096	681	26	1 363	385	97	118
PARTNERSHIPS	262	35 137	250	34 810	7 200	1 293	124	26 830	5 990	1 378	1 038
CALIFORNIA	13 416	732 684	6 637	612 667	143 212	21 576	1 356	389 789	100 437	23 010	14 052
SOLE PRACTITIONERS	11 397	323 030	4 739	205 501	46 669	8 026	356	49 478	14 591	3 509	2 286
PARTNERSHIPS	2 019	409 654	1 898	407 166	96 543	13 550	1 000	340 311	85 846	19 501	11 766
ALASKA	140	7 795	88	6 677	1 571	214	13	2 983	807	200	107
SOLE PRACTITIONERS	84	3 123	55	(o)	(o)	(o)	3	314	84	30	15
PARTNERSHIPS	56	4 672	33	(o)	(o)	(o)	10	2 669	723	170	92
HAWAII	284	16 432	147	14 315	3 111	496	34	10 131	2 295	501	351
SOLE PRACTITIONERS	239	6 639	104	(o)	(o)	(o)	5	1 327	311	61	41
PARTNERSHIPS	45	9 793	43	(o)	(o)	(o)	29	8 804	1 984	440	310
SELECTED STANDARD METROPOLITAN STATISTICAL AREAS											
ATLANTA, GA.	1 001	51 537	406	42 911	8 949	1 521	86	31 428	6 694	1 541	1 075
SOLE PRACTITIONERS	869	18 303	280	9 787	2 207	454	19	1 977	518	123	126
PARTNERSHIPS	132	33 234	126	33 124	6 742	1 067	67	29 451	6 176	1 418	949
BALTIMORE, MO.	1 825	64 936	686	50 633	11 435	2 092	132	30 670	7 538	1 706	1 294
SOLE PRACTITIONERS	1 628	34 634	504	20 521	4 985	962	48	6 363	1 914	440	336
PARTNERSHIPS	197	30 302	182	30 112	6 450	1 130	84	24 307	5 624	1 266	958
BOSTON, MASS.	4 005	159 247	1 396	123 026	30 852	4 768	224	79 273	22 118	5 009	3 205
SOLE PRACTITIONERS	3 480	78 870	1 118	46 548	10 904	1 928	90	12 176	3 560	795	614
PARTNERSHIPS	525	80 377	278	76 478	19 948	2 840	134	67 097	18 558	4 214	2 591
BUFFALO, N.Y.	1 237	49 255	535	39 314	8 849	1 628	106	24 643	5 857	1 360	1 057
SOLE PRACTITIONERS	1 076	23 772	380	14 072	3 762	714	36	4 500	1 463	334	292
PARTNERSHIPS	161	25 483	155	25 242	5 087	914	70	20 143	4 394	1 026	765
CHICAGO, ILL.	6 338	361 552	2 538	300 386	71 135	10 036	510	207 175	54 478	12 477	7 139
SOLE PRACTITIONERS	5 427	138 678	1 730	79 727	17 283	2 928	130	19 810	5 139	1 239	818
PARTNERSHIPS	911	222 874	808	220 659	53 852	7 108	380	187 365	49 339	11 238	6 321
CINCINNATI, OHIO-KY.-INO.	1 003	40 129	418	31 270	6 527	1 153	70	18 330	4 008	899	647
SOLE PRACTITIONERS	884	18 879	305	10 196	2 392	486	17	1 214	380	92	89
PARTNERSHIPS	119	21 250	113	21 074	4 135	667	53	17 116	3 628	807	558
CLEVELAND, OHIO	2 030	90 333	701	70 762	15 421	2 527	114	48 944	11 300	2 569	1 694
SOLE PRACTITIONERS	1 814	36 567	507	17 702	3 720	758	16	1 823	457	110	96
PARTNERSHIPS	216	53 766	194	53 060	11 701	1 769	98	47 121	10 843	2 459	1 598
DALLAS, TEX.	1 147	55 954	496	46 277	9 170	1 603	110	31 698	6 406	1 502	1 055
SOLE PRACTITIONERS	997	22 911	348	(o)	(o)	(o)	26	2 697	728	177	166
PARTNERSHIPS	150	33 043	148	(o)	(o)	(o)	84	29 001	5 678	1 325	889

Note: Data for "partnerships" include corporations and all other legal forms except sole practitioners.
Standard Notes: - Represents zero. D Withheld to avoid disclosure. NA Not available. X Not applicable.

TABLE 1A. Form of Practice, by States and Selected Standard Metropolitan Statistical Areas: 1967-Continued

Form of practice and area	All firms		Firms with payroll								
	Number	Receipts (\$1,000)	Total				With 4 employees or more				
			Number	Receipts (\$1,000)	Payroll, entire year (\$1,000)	Paid employees week including March 12 (number)	Number	Receipts (\$1,000)	Payroll, entire year (\$1,000)	Payroll, first quarter (\$1,000)	Paid employees week including March 12 (number)
SELECTED STANDARD METROPOLITAN STATISTICAL AREAS--CONTINUED											
DETROIT, MICH.	2 682	122 964	1 243	99 167	21 926	3 525	199	58 156	13 869	3 144	2 089
SOLE PRACTITIONERS.	2 368	61 142	949	37 775	8 448	1 532	61	7 794	2 004	459	369
PARTNERSHIPS.	314	61 822	294	61 392	13 478	1 993	138	50 362	11 865	2 685	1 720
HOUSTON, TEX.	1 597	80 897	702	67 740	17 230	2 457	113	46 396	13 118	3 093	1 664
SOLE PRACTITIONERS.	1 395	32 079	512	19 078	4 422	813	37	4 256	1 308	286	219
PARTNERSHIPS.	202	48 818	190	48 662	12 808	1 644	76	42 140	11 810	2 807	1 445
KANSAS CITY, MO.-KANS.	1 125	46 670	430	36 584	7 561	1 357	88	24 732	5 052	1 118	870
SOLE PRACTITIONERS.	979	18 929	298	9 268	2 327	459	16	1 314	417	101	91
PARTNERSHIPS.	146	27 741	132	27 316	5 234	898	72	23 418	4 635	1 017	779
LOS ANGELES-LONG BEACH, CALIF.	6 132	342 918	2 939	286 912	68 550	9 727	553	181 264	48 491	11 042	6 392
SOLE PRACTITIONERS.	5 309	156 089	2 173	101 307	22 718	3 674	159	24 073	7 209	1 741	1 062
PARTNERSHIPS.	823	186 829	766	185 605	45 832	6 053	394	157 191	41 282	9 301	5 330
MILWAUKEE, WIS.	1 262	52 418	628	42 587	9 675	1 744	88	23 714	5 913	1 332	968
SOLE PRACTITIONERS.	1 112	26 357	488	16 837	4 115	828	30	3 701	1 169	259	214
PARTNERSHIPS.	150	26 061	140	25 750	5 560	916	58	20 013	4 744	1 073	754
MINNEAPOLIS-ST. PAUL, MINN.	1 261	69 847	589	58 714	12 849	2 035	134	41 845	9 567	2 079	1 393
SOLE PRACTITIONERS.	1 031	23 857	372	13 038	3 401	601	23	2 945	1 086	212	154
PARTNERSHIPS.	230	45 990	217	45 676	9 448	1 434	111	38 900	8 481	1 867	1 239
NEW YORK, N.Y.	17 623	943 202	6 864	794 978	207 695	28 522	1 261	574 163	162 793	37 474	20 786
SOLE PRACTITIONERS.	15 283	339 467	4 810	197 748	48 516	8 160	341	47 883	15 011	3 605	2 359
PARTNERSHIPS.	2 340	603 735	2 054	597 230	159 179	20 362	920	526 280	147 782	33 869	18 427
NEWARK, N.J.	2 068	99 840	1 111	86 122	18 845	3 254	217	49 403	12 194	2 856	1 966
SOLE PRACTITIONERS.	1 750	45 916	804	32 519	7 280	1 383	57	6 427	2 179	571	387
PARTNERSHIPS.	318	53 924	307	53 603	11 565	1 871	160	42 976	10 015	2 285	1 579
PATERSON-CLIFTON-PASSAIC, N.J.	1 204	45 912	627	37 665	7 881	1 479	85	15 565	3 952	871	669
SOLE PRACTITIONERS.	1 049	27 391	480	19 356	4 167	817	30	3 885	1 152	258	213
PARTNERSHIPS.	155	18 521	147	18 309	3 714	662	55	11 680	2 800	613	456
PHILADELPHIA, PA.-N.J.	3 153	174 512	1 407	148 255	35 182	6 047	324	108 480	27 112	6 136	4 459
SOLE PRACTITIONERS.	2 749	69 263	1 018	43 613	10 573	1 974	98	14 356	4 075	917	704
PARTNERSHIPS.	404	105 249	389	104 642	24 609	4 073	226	94 124	23 037	5 219	3 755
PITTSBURGH, PA.	1 493	70 148	668	57 354	11 952	2 038	120	37 680	8 082	1 906	1 309
SOLE PRACTITIONERS.	1 301	29 932	490	17 403	4 042	762	31	3 462	948	208	193
PARTNERSHIPS.	192	40 216	178	39 951	7 910	1 276	89	34 218	7 134	1 698	1 116
ST. LOUIS, MO.-ILL.	1 611	65 795	633	50 769	9 601	1 782	126	29 619	5 737	1 354	1 038
SOLE PRACTITIONERS.	1 387	31 240	428	16 683	3 795	736	28	3 756	1 040	242	202
PARTNERSHIPS.	224	34 555	205	34 086	5 806	1 046	98	25 863	4 697	1 112	836
SAN DIEGO, CALIF.	590	30 145	347	26 436	5 824	953	52	14 282	3 575	802	546
SOLE PRACTITIONERS.	475	11 648	241	8 133	1 762	337	9	919	221	57	53
PARTNERSHIPS.	115	18 497	106	18 303	4 062	616	43	13 363	3 354	745	493
SAN FRANCISCO-OAKLAND, CALIF.	2 806	178 380	1 268	150 714	36 252	5 161	306	110 696	28 439	6 467	3 786
SOLE PRACTITIONERS.	2 383	66 216	870	39 021	9 008	1 529	65	11 514	3 221	777	474
PARTNERSHIPS.	423	112 164	398	111 693	27 244	3 632	241	99 182	25 218	5 690	3 312
SEATTLE-EVERETT, WASH.	853	50 724	436	44 112	9 674	1 528	114	30 106	7 063	1 553	1 034
SOLE PRACTITIONERS.	657	15 996	250	9 584	2 304	418	19	1 920	661	145	107
PARTNERSHIPS.	196	34 728	186	34 528	7 370	1 110	95	28 186	6 402	1 408	927
WASHINGTON, O.C.-MO.-VA.	3 192	203 012	1 376	173 701	41 341	5 597	351	126 079	32 493	7 051	4 118
SOLE PRACTITIONERS.	2 697	69 584	898	40 766	9 551	1 534	81	10 082	3 306	755	464
PARTNERSHIPS.	495	133 428	478	132 935	31 790	4 063	270	115 997	29 187	6 296	3 654

Note: Data for "partnerships" include corporations and all other legal forms except sole practitioners.
 Standard Notes: - Represents zero. D Withheld to avoid disclosure. NA Not available. X Not applicable.

TABLE 1B. Receipt Size by Form of Practice and Size of Standard Metropolitan Statistical Areas: 1967

Receipt size, SMSA size, and form of practice	All firms		Firms with payroll								
	Number	Receipts (\$1,000)	Total				With 4 employees or more				
			Number	Receipts (\$1,000)	Payroll, entire year (\$1,000)	Paid employees week including March 12 (number)	Number	Receipts (\$1,000)	Payroll, entire year (\$1,000)	Payroll, first quarter (\$1,000)	Paid employees week including March 12 (number)
UNITED STATES											
TOTAL	143 069	6 333 838	69 891	5 230 341	1 172 455	201 699	11 862	3 114 033	752 640	172 780	118 435
FIRMS OPERATED ENTIRE YEAR, TOTAL	141 736	6 232 171	68 855	5 134 062	1 150 754	196 981	11 664	3 063 112	739 731	169 450	115 434
WITH RECEIPTS OF--											
\$1,000,000 OR MORE	400	869 714	400	869 714	241 010	29 307	400	869 714	241 010	54 408	29 307
\$750,000 TO \$999,999	173	149 003	173	149 003	35 597	4 645	173	149 003	35 597	7 753	4 645
\$500,000 TO \$749,999	522	315 082	522	315 082	75 130	10 208	522	314 068	74 887	16 643	10 208
\$250,000 TO \$499,999	2 036	686 510	2 036	686 510	149 597	22 504	1 996	674 932	148 814	33 262	22 410
\$100,000 TO \$249,999	7 680	1 167 175	7 654	1 162 971	221 120	38 903	5 252	848 151	183 780	43 131	33 069
\$75,000 TO \$99,999	4 822	413 554	4 049	347 924	58 794	12 015	1 171	101 905	26 330	6 395	5 875
\$50,000 TO \$74,999	10 269	617 987	7 782	469 761	82 481	17 811	1 166	72 524	19 313	4 927	5 410
\$25,000 TO \$49,999	27 802	966 773	17 044	603 156	125 113	27 816	750	28 494	8 466	2 363	3 414
\$20,000 TO \$24,999	20 526	466 945	15 119	348 685	95 934	18 733	124	2 828	932	280	558
\$15,000 TO \$19,999	14 298	238 481	6 677	109 970	34 648	7 687	64	1 072	399	175	297
\$10,000 TO \$14,999	15 084	179 117	4 590	54 828	22 351	4 785	23	267	127	52	112
\$5,000 TO \$9,999	16 056	111 699	1 618	12 380	7 171	1 655	18	130	66	51	95
LESS THAN \$5,000	22 068	50 131	1 191	4 078	1 808	912	7	24	10	10	34
FIRMS NOT OPERATED ENTIRE YEAR, TOTAL	1 333	101 667	1 036	96 279	21 701	4 718	198	50 921	12 909	3 330	3 001
FORM OF PRACTICE BY RECEIPTS SIZE											
SOLE PRACTITIONERS, TOTAL	121 930	2 852 734	50 511	1 786 892	421 614	82 376	3 218	357 566	102 567	24 274	19 853
FIRMS OPERATED ENTIRE YEAR, TOTAL	121 451	2 832 905	50 188	1 769 099	417 493	81 577	3 189	350 847	100 632	23 672	19 417
WITH RECEIPTS OF--											
\$1,000,000 OR MORE	3	4 445	3	4 445	866	151	3	4 445	866	178	151
\$750,000 TO \$999,999	10	8 963	10	8 963	1 814	204	10	8 963	1 814	400	204
\$500,000 TO \$749,999	36	21 501	36	21 501	6 683	828	36	21 501	6 683	1 446	828
\$250,000 TO \$499,999	194	62 867	194	62 867	17 108	2 339	180	58 670	16 855	3 687	2 310
\$100,000 TO \$249,999	1 679	236 930	1 653	232 726	52 513	7 993	964	144 201	41 169	9 500	6 502
\$75,000 TO \$99,999	2 407	205 505	1 688	144 486	26 365	4 826	487	42 035	12 418	2 946	2 491
\$50,000 TO \$74,999	7 213	429 643	4 857	289 453	53 518	10 960	743	45 718	13 055	3 318	3 458
\$25,000 TO \$49,999	24 793	854 448	14 349	501 739	105 141	22 920	577	21 727	6 513	1 781	2 611
\$20,000 TO \$24,999	19 757	449 558	14 474	334 047	91 823	17 801	111	2 543	837	240	498
\$15,000 TO \$19,999	13 754	229 374	6 326	104 119	32 754	7 176	45	746	272	99	209
\$10,000 TO \$14,999	14 512	172 367	4 229	50 569	20 825	4 335	18	203	95	37	86
\$5,000 TO \$9,999	15 689	109 075	1 514	11 580	6 778	1 505	12	84	50	35	59
LESS THAN \$5,000	21 404	48 229	855	2 904	1 305	541	3	11	5	5	12
FIRMS NOT OPERATED ENTIRE YEAR, TOTAL	479	19 829	323	17 493	4 121	799	29	6 719	1 935	602	436
PARTNERSHIPS, TOTAL	21 139	3 481 104	19 380	3 443 449	750 841	119 323	8 644	2 756 467	650 073	148 506	98 582
FIRMS OPERATED ENTIRE YEAR, TOTAL	20 285	3 399 266	18 667	3 364 663	733 261	115 404	8 475	2 712 265	639 099	145 778	96 017
WITH RECEIPTS OF--											
\$1,000,000 OR MORE	397	865 269	397	865 269	240 144	29 156	397	865 269	240 144	54 230	29 156
\$750,000 TO \$999,999	163	140 040	163	140 040	33 783	4 441	163	140 040	33 783	7 353	4 441
\$500,000 TO \$749,999	484	292 567	484	292 567	68 204	9 380	484	292 567	68 204	15 197	9 380
\$250,000 TO \$499,999	1 842	623 643	1 842	623 643	132 489	20 165	1 816	616 262	131 959	29 575	20 100
\$100,000 TO \$249,999	6 001	930 245	6 001	930 245	168 607	30 910	4 288	703 950	142 611	33 631	26 567
\$75,000 TO \$99,999	2 417	209 063	2 363	204 452	32 672	7 189	684	59 870	13 912	3 449	3 384
\$50,000 TO \$74,999	3 056	188 344	2 925	180 308	28 963	6 851	423	26 806	6 258	1 609	1 952
\$25,000 TO \$49,999	3 009	112 325	2 695	101 417	19 972	4 896	173	6 767	1 953	582	803
\$20,000 TO \$24,999	769	17 387	645	14 638	4 111	932	13	285	95	40	60
\$15,000 TO \$19,999	544	9 107	351	5 851	1 894	511	19	326	127	76	88
\$10,000 TO \$14,999	572	6 750	361	4 259	1 526	450	5	64	32	15	26
\$5,000 TO \$9,999	367	2 624	104	800	393	150	6	46	16	16	36
LESS THAN \$5,000	664	1 902	336	1 174	503	371	4	13	5	5	22
FIRMS NOT OPERATED ENTIRE YEAR, TOTAL	854	81 838	713	78 786	17 580	3 919	169	44 202	10 974	2 728	2 565
SMSA SIZE BY RECEIPT SIZE											
SMSA WITH POPULATION OF 1,000,000 OR MORE	67 627	3 469 727	28 688	2 883 874	688 482	103 261	5 534	1 954 245	508 560	115 931	70 686
FIRMS OPERATED ENTIRE YEAR, TOTAL	67 047	3 419 428	28 259	2 836 022	677 100	101 089	5 446	1 926 416	501 030	114 067	69 180
WITH RECEIPTS OF--											
\$1,000,000 OR MORE	323	759 718	323	759 718	214 632	25 495	323	759 718	214 632	48 635	25 495
\$750,000 TO \$999,999	125	107 816	125	107 816	26 891	3 407	125	107 816	26 891	5 851	3 407
\$500,000 TO \$749,999	348	211 344	348	211 344	53 061	6 852	348	211 344	53 061	11 785	6 852
\$250,000 TO \$499,999	1 155	392 704	1 155	392 704	91 628	12 737	1 121	382 669	90 848	20 268	12 657
\$100,000 TO \$249,999	3 661	561 827	3 646	559 622	114 383	18 160	2 369	389 403	93 266	21 786	15 177
\$75,000 TO \$99,999	2 238	192 022	1 785	153 464	27 583	5 003	452	39 355	11 484	2 819	2 314
\$50,000 TO \$74,999	4 852	292 102	3 482	210 023	38 273	7 344	412	25 865	7 506	1 949	1 907
\$25,000 TO \$49,999	12 630	440 264	7 031	249 844	52 595	10 659	238	9 179	2 977	809	1 115
\$20,000 TO \$24,999	8 397	190 446	5 630	129 899	35 839	6 592	32	733	248	92	138
\$15,000 TO \$19,999	6 244	104 416	2 338	38 603	12 180	2 538	14	234	77	43	60
\$10,000 TO \$14,999	7 075	83 988	1 476	17 700	7 217	1 464	5	62	21	13	21
\$5,000 TO \$9,999	8 081	55 966	489	3 730	2 135	485	4	28	15	13	22
LESS THAN \$5,000	11 918	26 815	449	1 555	683	353	3	10	4	4	13
FIRMS NOT OPERATED ENTIRE YEAR, TOTAL	580	50 299	429	47 852	11 382	2 172	88	27 829	7 530	1 864	1 506

Note: Data for "partnerships" include corporations and all other legal forms except sole practitioners.
 Standard Notes: - Represents zero. D Withheld to avoid disclosure. NA Not available. X Not applicable.

TABLE 1B. Receipt Size by Form of Practice and Size of Standard Metropolitan Statistical Areas: 1967—Continued

Receipt size, SMSA size, and form of practice	All firms		Firms with payroll								
	Number	Receipts (\$1,000)	Total				With 4 employees or more				
			Number	Receipts (\$1,000)	Payroll entire year (\$1,000)	Paid employees week including March 12 (number)	Number	Receipts (\$1,000)	Payroll entire year (\$1,000)	Payroll first quarter (\$1,000)	Paid employees week including March 12 (number)
SMSA SIZE AND RECEIPT SIZE--CONTINUED											
SMSA WITH POPULATION OF 250,000 TO 999,999	32 477	1 395 102	16 307	1 144 471	239 666	44 672	2 894	668 188	145 410	33 468	25 672
FIRMS OPERATED ENTIRE YEAR, TOTAL	32 141	1 370 141	16 044	1 120 732	234 442	43 490	2 832	655 372	142 300	32 671	24 897
WITH RECEIPTS OF--											
\$1,000,000 OR MORE	73	102 869	73	102 869	24 616	3 569	73	102 869	24 616	5 369	3 569
\$750,000 TO \$999,999	39	33 848	39	33 848	7 472	1 049	39	33 848	7 472	1 642	1 049
\$500,000 TO \$749,999	123	74 069	123	74 069	16 225	2 418	123	74 069	16 225	3 546	2 418
\$250,000 TO \$499,999	558	187 421	558	187 421	37 664	6 202	555	186 461	37 608	8 490	6 196
\$100,000 TO \$249,999	1 841	282 355	1 834	281 256	52 275	9 518	1 311	212 970	44 323	10 520	8 235
\$75,000 TO \$99,999	1 049	89 615	879	75 249	12 356	2 565	253	21 976	5 722	1 376	1 256
\$50,000 TO \$74,999	2 275	136 895	1 710	103 495	17 813	3 917	263	16 397	4 250	1 103	1 204
\$25,000 TO \$49,999	6 415	222 101	3 941	138 691	28 441	6 300	153	5 687	1 706	477	689
\$20,000 TO \$24,999	4 759	108 026	3 464	79 747	21 832	4 311	29	664	211	61	130
\$15,000 TO \$19,999	3 418	56 894	1 631	26 786	8 345	1 862	19	309	109	48	88
\$10,000 TO \$14,999	3 454	40 957	1 126	13 435	5 310	1 180	6	(D)	(D)	(D)	(D)
\$5,000 TO \$9,999	3 515	24 548	380	2 905	1 668	396	7	(D)	(D)	(D)	(D)
LESS THAN \$5,000	4 622	10 543	286	961	425	203	1	(D)	(D)	(D)	(D)
FIRMS NOT OPERATED ENTIRE YEAR, TOTAL	336	24 961	263	23 739	5 224	1 182	62	12 816	3 110	797	775
SMSA WITH POPULATION OF LESS THAN 250,000											
FIRMS OPERATED ENTIRE YEAR, TOTAL	11 694	479 960	6 339	402 354	79 858	16 160	1 165	217 992	43 228	10 095	8 648
WITH RECEIPTS OF--											
\$1,000,000 OR MORE	3	(D)	3	(D)	(D)	(D)	3	(D)	(D)	(D)	(D)
\$750,000 TO \$999,999	4	3 090	4	3 090	447	69	4	3 090	447	102	69
\$500,000 TO \$749,999	41	23 889	41	23 889	4 503	749	41	23 889	4 503	1 034	749
\$250,000 TO \$499,999	209	69 628	209	69 628	12 840	2 257	206	68 830	12 798	2 855	2 249
\$100,000 TO \$249,999	767	117 003	767	117 003	20 887	4 045	569	91 261	17 867	4 226	3 529
\$75,000 TO \$99,999	438	37 901	397	34 344	5 490	1 213	116	10 121	2 371	553	568
\$50,000 TO \$74,999	814	48 839	639	38 514	6 815	1 555	114	6 908	1 854	440	538
\$25,000 TO \$49,999	2 199	76 943	1 464	52 050	10 735	2 484	71	(D)	(D)	(D)	(D)
\$20,000 TO \$24,999	1 786	40 777	1 389	32 093	8 850	1 714	10	223	84	29	48
\$15,000 TO \$19,999	1 175	19 690	596	9 860	3 116	681	5	88	35	13	22
\$10,000 TO \$14,999	1 193	14 196	441	5 270	2 147	455	1	(D)	(D)	(D)	(D)
\$5,000 TO \$9,999	1 268	8 769	163	(D)	(D)	(D)	4	30	14	9	23
LESS THAN \$5,000	1 679	(D)	127	437	193	102	2	(D)	(D)	(D)	(D)
FIRMS NOT OPERATED ENTIRE YEAR, TOTAL	118	9 400	99	8 969	1 675	457	19	4 797	951	277	313
REMAINDER OF UNITED STATES											
FIRMS OPERATED ENTIRE YEAR, TOTAL	31 271	989 049	18 557	799 642	164 449	37 606	2 269	273 608	55 442	13 286	13 429
WITH RECEIPTS OF--											
\$1,000,000 OR MORE	1	(D)	1	(D)	(D)	(D)	1	(D)	(D)	(D)	(D)
\$750,000 TO \$999,999	5	4 249	5	4 249	787	120	5	4 249	787	158	120
\$500,000 TO \$749,999	8	4 766	8	4 766	1 098	189	8	4 766	1 098	278	189
\$250,000 TO \$499,999	114	36 972	114	36 972	7 560	1 306	114	36 972	7 560	1 649	1 306
\$100,000 TO \$249,999	1 409	205 889	1 409	205 889	33 723	7 182	1 003	154 517	28 324	6 599	6 128
\$75,000 TO \$99,999	1 101	94 916	988	84 867	13 365	3 234	350	30 453	6 753	1 647	1 737
\$50,000 TO \$74,999	2 328	140 151	1 951	117 729	19 580	4 995	377	23 354	5 703	1 435	1 761
\$25,000 TO \$49,999	6 558	227 465	4 626	162 571	33 342	8 373	288	(D)	(D)	(D)	(D)
\$20,000 TO \$24,999	5 584	127 696	4 636	106 946	29 413	6 116	53	1 208	389	98	242
\$15,000 TO \$19,999	3 461	57 481	2 112	34 721	11 007	2 606	26	441	178	71	127
\$10,000 TO \$14,999	3 362	39 976	1 547	18 423	7 677	1 686	11	121	65	23	57
\$5,000 TO \$9,999	3 192	22 416	586	(D)	(D)	(D)	3	(D)	(D)	(D)	(D)
LESS THAN \$5,000	3 849	(D)	329	1 125	507	254	1	(D)	(D)	(D)	(D)
FIRMS NOT OPERATED ENTIRE YEAR, TOTAL	299	17 007	245	15 719	3 420	907	29	5 479	1 318	392	407

Note: Data for "partnerships" include corporations and all other legal forms except sole practitioners.
 Standard Notes: - Represents zero. D Withheld to avoid disclosure. NA Not available. X Not applicable.

TABLE 1C. Employment Size by Form of Practice and Size of Standard Metropolitan Statistical Areas: 1967

Employment size, form of practice, and SMSA size	All firms		Firms with payroll								
	Number	Receipts (\$1,000)	Total				With 4 employees or more				
			Number	Receipts (\$1,000)	Payroll, entire year (\$1,000)	Paid employees week including March 12 (number)	Number	Receipts (\$1,000)	Payroll, entire year (\$1,000)	Payroll, first quarter (\$1,000)	Paid employees week including March 12 (number)
UNITED STATES											
TOTAL	143 069	6 333 838	69 891	5 230 341	1 172 455	201 699	11 862	3 114 033	752 640	172 780	118 435
FIRMS OPERATED ENTIRE YEAR	141 736	6 232 171	68 855	5 134 062	1 150 754	196 981	11 664	3 063 112	739 731	169 450	115 434
FIRMS WITH NO PAID EMPLOYEES	75 895	1 181 115	3 014	83 006	17 107	1 395	106	16 924	4 439	-	855
FIRMS WITH PAID EMPLOYEES	65 841	5 051 056	65 841	5 051 056	1 133 647	195 586	11 558	3 046 188	735 292	169 450	114 579
0 TO 3 EMPLOYEES, MARCH 12	54 283	2 004 868	54 283	2 004 868	398 355	81 007	-	-	-	-	-
4 TO 7 EMPLOYEES, MARCH 12	7 538	943 978	7 538	943 978	186 915	37 443	7 538	943 978	186 915	44 537	37 443
8 TO 19 EMPLOYEES, MARCH 12	3 147	949 082	3 147	949 082	222 633	35 349	3 147	949 082	222 633	50 891	35 349
20 TO 49 EMPLOYEES, MARCH 12	646	506 495	646	506 495	136 493	18 564	646	506 495	136 493	30 381	18 564
50 EMPLOYEES OR MORE, MARCH 12	227	646 633	227	646 633	189 251	23 223	227	646 633	189 251	43 641	23 223
FIRMS NOT OPERATED ENTIRE YEAR	1 333	101 667	1 036	96 279	21 701	4 718	198	50 921	12 909	3 330	3 001
FORM OF PRACTICE BY EMPLOYMENT SIZE											
SOLE PRACTITIONERS											
TOTAL	121 930	2 852 734	50 511	1 786 892	421 614	82 376	3 218	357 566	102 567	24 274	19 853
FIRMS OPERATED ENTIRE YEAR	121 451	2 832 905	50 188	1 769 399	417 493	81 577	3 189	350 847	100 632	23 672	19 417
FIRMS WITH NO PAID EMPLOYEES	73 887	1 118 901	2 624	55 395	11 487	729	48	3 849	1 219	-	299
FIRMS WITH PAID EMPLOYEES	47 564	1 714 004	47 564	1 714 004	406 006	80 848	3 141	346 998	99 413	23 672	19 118
0 TO 3 EMPLOYEES, MARCH 12	44 423	1 367 006	44 423	1 367 006	306 593	61 730	-	-	-	-	-
4 TO 7 EMPLOYEES, MARCH 12	2 595	213 694	2 595	213 694	56 676	12 260	2 595	213 694	56 676	13 809	12 260
8 TO 19 EMPLOYEES, MARCH 12	493	105 835	493	105 835	33 491	5 343	493	105 835	33 491	7 680	5 343
20 TO 49 EMPLOYEES, MARCH 12	50	24 353	50	24 353	8 446	1 314	50	24 353	8 446	1 939	1 314
50 EMPLOYEES OR MORE, MARCH 12	3	3 116	3	3 116	800	201	3	3 116	800	244	201
FIRMS NOT OPERATED ENTIRE YEAR	479	19 829	323	17 493	4 121	799	29	6 719	1 935	602	436
PARTNERSHIPS											
TOTAL	21 139	3 481 104	19 380	3 443 449	750 841	119 323	8 644	2 756 467	650 073	148 506	98 582
FIRMS OPERATED ENTIRE YEAR	20 285	3 399 266	18 667	3 364 663	733 261	115 404	8 475	2 712 265	639 099	145 778	96 017
FIRMS WITH NO PAID EMPLOYEES	2 008	62 214	390	27 611	5 620	666	58	13 075	3 220	-	556
FIRMS WITH PAID EMPLOYEES	18 277	3 337 052	18 277	3 337 052	727 641	114 738	8 417	2 699 190	635 879	145 778	95 461
0 TO 3 EMPLOYEES, MARCH 12	9 860	637 862	9 860	637 862	91 762	19 277	-	-	-	-	-
4 TO 7 EMPLOYEES, MARCH 12	4 943	730 284	4 943	730 284	130 239	25 183	4 943	730 284	130 239	30 728	25 183
8 TO 19 EMPLOYEES, MARCH 12	2 654	843 247	2 654	843 247	189 142	30 006	2 654	843 247	189 142	43 211	30 006
20 TO 49 EMPLOYEES, MARCH 12	596	482 142	596	482 142	128 047	17 250	596	482 142	128 047	28 442	17 250
50 EMPLOYEES OR MORE, MARCH 12	224	643 517	224	643 517	188 451	23 022	224	643 517	188 451	43 397	23 022
FIRMS NOT OPERATED ENTIRE YEAR	854	81 838	713	78 786	17 580	3 919	169	44 202	10 974	2 728	2 565
SMSA SIZE AND EMPLOYMENT SIZE											
SMSA'S WITH POPULATION OF 1,000,000 OR MORE											
TOTAL	67 627	3 469 727	28 688	2 883 874	688 482	103 261	5 534	1 954 245	508 560	115 931	70 686
FIRMS OPERATED ENTIRE YEAR	67 047	3 419 428	28 259	2 836 022	677 100	101 089	5 446	1 926 416	501 030	114 067	69 180
FIRMS WITH NO PAID EMPLOYEES	40 059	626 743	1 271	43 337	9 001	767	52	12 078	3 119	-	528
FIRMS WITH PAID EMPLOYEES	26 988	2 792 685	26 988	2 792 685	668 099	100 322	5 394	1 914 338	497 911	114 067	68 652
0 TO 3 EMPLOYEES, MARCH 12	21 594	878 347	21 594	878 347	170 188	31 670	-	-	-	-	-
4 TO 7 EMPLOYEES, MARCH 12	3 090	428 826	3 090	428 826	90 201	15 511	3 090	428 826	90 201	21 245	15 511
8 TO 19 EMPLOYEES, MARCH 12	1 659	533 759	1 659	533 759	132 108	19 036	1 659	533 759	132 108	29 995	19 036
20 TO 49 EMPLOYEES, MARCH 12	449	356 316	449	356 316	99 597	13 015	449	356 316	99 597	22 318	13 015
50 EMPLOYEES OR MORE, MARCH 12	196	595 437	196	595 437	176 005	21 090	196	595 437	176 005	40 509	21 090
FIRMS NOT OPERATED ENTIRE YEAR	580	50 299	429	47 852	11 382	2 172	88	27 829	7 530	1 864	1 506
SMSA'S WITH POPULATION OF 250,000 TO 999,999											
TOTAL	32 477	1 395 102	16 307	1 144 471	239 666	44 672	2 894	668 188	145 410	33 468	25 672
FIRMS OPERATED ENTIRE YEAR	32 141	1 370 141	16 044	1 120 732	234 442	43 490	2 832	655 372	142 300	32 671	24 897
FIRMS WITH NO PAID EMPLOYEES	16 819	268 380	722	18 971	3 794	249	23	2 193	591	-	133
FIRMS WITH PAID EMPLOYEES	15 322	1 101 761	15 322	1 101 761	230 648	43 241	2 809	653 179	141 709	32 671	24 764
0 TO 3 EMPLOYEES, MARCH 12	12 513	448 582	12 513	448 582	88 939	18 477	-	-	-	-	-
4 TO 7 EMPLOYEES, MARCH 12	1 805	232 025	1 805	232 025	44 013	9 056	1 805	232 025	44 013	10 556	9 056
8 TO 19 EMPLOYEES, MARCH 12	820	247 039	820	247 039	54 462	9 252	820	247 039	54 462	12 585	9 252
20 TO 49 EMPLOYEES, MARCH 12	156	127 839	156	127 839	31 364	4 556	156	127 839	31 364	6 790	4 556
50 EMPLOYEES OR MORE, MARCH 12	28	46 276	28	46 276	11 870	1 900	28	46 276	11 870	2 740	1 900
FIRMS NOT OPERATED ENTIRE YEAR	336	24 961	263	23 739	5 224	1 182	62	12 816	3 110	797	775
SMSA'S WITH POPULATION OF LESS THAN 250,000											
TOTAL	11 694	479 960	6 339	402 354	79 858	16 160	1 165	217 992	43 228	10 095	8 648
FIRMS OPERATED ENTIRE YEAR	11 576	470 560	6 240	393 385	78 183	15 703	1 146	213 195	42 277	9 818	8 335
FIRMS WITH NO PAID EMPLOYEES	5 600	83 300	264	6 125	1 245	132	12	1 146	338	-	83
FIRMS WITH PAID EMPLOYEES	5 976	387 260	5 976	387 260	76 938	15 571	1 134	212 049	41 939	9 818	8 252
0 TO 3 EMPLOYEES, MARCH 12	4 842	175 211	4 842	175 211	34 999	7 319	-	-	-	-	-
4 TO 7 EMPLOYEES, MARCH 12	774	96 394	774	96 394	17 854	3 826	774	96 394	17 854	4 201	3 826
8 TO 19 EMPLOYEES, MARCH 12	334	97 546	334	97 546	19 602	3 689	334	97 546	19 602	4 562	3 689
20 TO 49 EMPLOYEES, MARCH 12	24	(D)	24	(D)	(D)	(D)	24	(D)	(D)	(D)	(D)
50 EMPLOYEES OR MORE, MARCH 12	2	(D)	2	(D)	(D)	(D)	2	(D)	(D)	(D)	(D)
FIRMS NOT OPERATED ENTIRE YEAR	118	9 400	99	8 969	1 675	457	19	4 797	951	277	313
REMAINDER OF THE UNITED STATES											
TOTAL	31 271	989 049	18 557	799 642	164 449	37 606	2 269	273 608	55 442	13 286	13 429
FIRMS OPERATED ENTIRE YEAR	30 972	972 042	18 312	783 923	161 029	36 699	2 240	268 129	54 124	12 894	13 022
FIRMS WITH NO PAID EMPLOYEES	13 417	202 692	757	14 573	3 067	247	19	1 507	391	-	111
FIRMS WITH PAID EMPLOYEES	17 555	769 350	17 555	769 350	157 962	36 452	2 221	266 622	53 733	12 894	12 911
0 TO 3 EMPLOYEES, MARCH 12	15 334	502 728	15 334	502 728	104 229	23 541	-	-	-	-	-
4 TO 7 EMPLOYEES, MARCH 12	1 869	186 733	1 869	186 733	34 847	9 050	1 869	186 733	34 847	8 535	9 050
8 TO 19 EMPLOYEES, MARCH 12	334	70 738	334	70 738	16 461	3 372	334	70 738	16 461	3 749	3 372
20 TO 49 EMPLOYEES, MARCH 12	17	(D)	17	(D)	(D)	(D)	17	(D)	(D)	(D)	(D)
50 EMPLOYEES OR MORE, MARCH 12	1	(D)	1	(D)	(D)	(D)	1	(D)	(D)	(D)	(D)
FIRMS NOT OPERATED ENTIRE YEAR	299	17 007	245	15 719	3 420	907	29	5 479	1 318	392	407

Note: Data for "partnerships" include corporations and all other legal forms except sole practitioners.
 Standard Notes: - Represents zero. D Withheld to avoid disclosure. NA Not available. X Not applicable.

TABLE 2. Employment and Payroll by Occupation and Form and Nature of Practice-Selected States and Standard Metropolitan Statistical Areas: 1967

(Data are shown only for firms with 4 employees or more)

Form and nature of practice and area	All firms ¹			Firms reporting nature of practice and employment and payroll by occupation										Sole practitioners and partners (number)	Number of non-lawyer employees per lawyer ²
	Number	Receipts (\$1,000)	Payroll, entire year (\$1,000)	Firms (number)	Receipts (\$1,000)	Payroll, entire year (\$1,000)	Employment and payroll								
							All employees		Associate lawyers		Other employees				
							Number	Payroll, first quarter (\$1,000)	Number	Payroll, first quarter (\$1,000)	Number	Payroll, first quarter (\$1,000)			
UNITED STATES															
TOTAL	11 862	3 114 033	752 640	9 939	2 743 556	660 710	99 705	149 928	22 305	57 134	77 400	92 794	38 403	1.28	
GENERAL PRACTICE ONLY				4 316	1 132 637	264 270	42 081	60 431	8 939	21 997	33 142	38 434	17 507	1.26	
SPECIALIZED PRACTICE				5 623	1 610 919	396 440	57 624	89 497	13 366	35 137	44 258	54 360	20 896	1.29	
SOLE PRACTITIONERS, TOTAL	3 218	357 566	102 567	1 758	221 283	67 164	10 919	15 534	2 939	6 930	7 980	8 604	1 775	1.70	
GENERAL PRACTICE ONLY				640	65 131	19 060	3 575	4 467	927	1 871	2 648	2 596	648	1.69	
SPECIALIZED PRACTICE				1 118	156 152	48 104	7 344	11 067	2 012	5 059	5 332	6 008	1 127	1.70	
PARTNERSHIPS, TOTAL	8 644	2 756 467	650 073	8 181	2 522 273	593 546	88 786	134 394	19 366	50 204	69 420	84 190	36 628	1.24	
GENERAL PRACTICE ONLY				3 676	1 067 506	245 210	38 506	55 964	8 012	20 126	30 494	35 838	16 859	1.23	
SPECIALIZED PRACTICE				4 505	1 454 767	348 336	50 280	78 430	11 354	30 078	38 926	48 352	19 769	1.25	
SELECTED STATES															
ALABAMA, TOTAL	143	28 379	5 435	110	24 970	4 371	867	974	151	267	716	707	457	1.18	
GENERAL PRACTICE ONLY				72	15 373	2 744	522	583	81	152	441	430	289	1.19	
SPECIALIZED PRACTICE				38	9 597	1 627	345	391	70	115	275	277	168	1.16	
ARIZONA, TOTAL	104	30 459	7 241	92	26 720	6 304	1 098	1 530	225	526	873	1 004	403	1.39	
GENERAL PRACTICE ONLY				55	16 283	3 796	652	911	118	286	534	625	268	1.38	
SPECIALIZED PRACTICE				37	10 437	2 508	446	619	107	240	339	379	135	1.40	
CALIFORNIA, TOTAL	1 356	389 789	100 437	1 182	342 265	87 051	11 967	19 866	2 607	7 612	9 360	12 254	4 116	1.39	
GENERAL PRACTICE ONLY				473	111 921	27 563	4 086	6 376	851	2 253	3 235	4 123	1 573	1.33	
SPECIALIZED PRACTICE				709	230 344	59 488	7 881	13 490	1 756	5 359	6 125	8 131	2 543	1.42	
COLORADO, TOTAL	107	23 113	5 545	103	22 392	5 409	940	1 264	246	519	694	745	463	.94	
GENERAL PRACTICE ONLY				45	10 989	2 721	486	644	127	259	359	385	220	1.03	
SPECIALIZED PRACTICE				58	11 403	2 688	454	620	119	260	335	360	243	.93	
CONNECTICUT, TOTAL	257	57 862	13 405	209	48 511	11 369	1 889	2 561	390	839	1 499	1 722	757	1.31	
GENERAL PRACTICE, ONLY				89	17 980	4 103	759	942	158	300	601	642	301	1.31	
SPECIALIZED PRACTICE				120	30 531	7 266	1 130	1 619	232	539	898	1 080	456	1.31	
DISTRICT OF COLUMBIA, TOTAL	251	108 527	27 898	202	95 506	26 076	2 659	5 410	757	2 613	1 902	2 797	828	1.20	
GENERAL PRACTICE ONLY				31	22 686	5 923	633	1 243	170	544	463	699	198	1.26	
SPECIALIZED PRACTICE				171	72 820	20 153	2 026	4 167	587	2 069	1 439	2 098	630	1.18	
FLORIDA, TOTAL	526	107 988	24 444	426	94 921	21 017	3 871	4 963	654	1 427	3 217	3 536	1 533	1.47	
GENERAL PRACTICE ONLY				188	42 436	9 052	1 727	2 230	278	585	1 449	1 645	714	1.46	
SPECIALIZED PRACTICE				238	52 485	11 965	2 144	2 733	376	842	1 768	1 891	819	1.48	
GEORGIA, TOTAL	176	46 926	9 514	163	46 269	9 457	1 601	2 137	429	825	1 172	1 312	669	1.07	
GENERAL PRACTICE ONLY				88	25 471	5 724	918	1 281	224	504	694	777	407	1.10	
SPECIALIZED PRACTICE				75	20 798	3 733	683	856	205	321	478	535	262	1.02	
ILLINOIS, TOTAL	699	237 613	60 046	581	202 514	50 545	6 784	11 450	1 642	4 664	5 142	6 786	2 552	1.23	
GENERAL PRACTICE ONLY				222	73 423	18 424	2 551	4 154	595	1 617	1 956	2 537	1 006	1.33	
SPECIALIZED PRACTICE				359	129 091	32 121	4 233	7 296	1 047	3 047	3 186	4 249	1 546	1.23	
INDIANA, TOTAL	212	42 029	8 079	187	37 551	7 219	1 285	1 579	244	499	1 041	1 080	700	1.10	
GENERAL PRACTICE ONLY				106	21 847	4 161	773	915	142	287	631	628	418	1.13	
SPECIALIZED PRACTICE				81	15 704	3 058	512	664	102	212	410	452	282	1.07	
IOWA, TOTAL	185	23 931	4 375	147	21 532	3 606	847	865	157	274	690	591	493	1.06	
GENERAL PRACTICE ONLY				95	13 879	2 319	569	586	90	171	479	415	335	1.13	
SPECIALIZED PRACTICE				52	7 653	1 287	278	279	67	103	211	176	158	.94	
KANSAS, TOTAL	112	17 349	3 159	81	14 904	2 643	557	651	106	216	451	435	338	1.02	
GENERAL PRACTICE ONLY				48	7 918	1 293	307	308	49	95	258	213	210	1.00	
SPECIALIZED PRACTICE				33	6 986	1 350	250	343	57	121	193	222	128	1.04	
LOUISIANA, TOTAL	211	49 107	9 292	155	41 131	8 092	1 449	1 813	250	574	1 199	1 239	627	1.37	
GENERAL PRACTICE ONLY				57	16 802	3 222	612	715	103	216	509	499	276	1.34	
SPECIALIZED PRACTICE				98	24 329	4 870	837	1 098	147	358	690	740	351	1.39	
MARYLAND, TOTAL	191	39 587	9 756	150	34 588	8 609	1 450	1 917	349	777	1 101	1 140	523	1.26	
GENERAL PRACTICE ONLY				54	16 097	4 041	625	885	156	380	469	505	232	1.21	
SPECIALIZED PRACTICE				96	18 491	4 568	825	1 032	193	397	632	635	291	1.31	
MASSACHUSETTS, TOTAL	356	98 573	26 899	321	91 990	25 068	3 742	5 683	830	2 078	2 912	3 605	1 179	1.45	
GENERAL PRACTICE ONLY				99	24 949	6 763	1 044	1 550	230	556	814	994	348	1.41	
SPECIALIZED PRACTICE				222	67 041	18 305	2 698	4 133	600	1 522	2 098	2 611	831	1.47	
MICHIGAN, TOTAL	395	94 682	21 754	293	81 193	18 946	2 795	4 188	647	1 592	2 148	2 596	1 100	1.23	
GENERAL PRACTICE ONLY				120	34 487	8 215	1 184	1 797	250	625	934	1 172	507	1.23	
SPECIALIZED PRACTICE				173	46 706	10 731	1 611	2 391	397	967	1 214	1 424	593	1.23	
MINNESOTA, TOTAL	222	52 300	11 607	190	48 572	10 466	1 607	2 341	381	928	1 226	1 413	760	1.07	
GENERAL PRACTICE ONLY				111	26 062	5 441	887	1 216	186	440	701	776	443	1.11	
SPECIALIZED PRACTICE				79	22 510	5 025	720	1 125	195	488	525	637	317	1.03	
MISSOURI, TOTAL	222	52 658	10 336	161	45 059	9 068	1 539	2 046	382	786	1 157	1 260	779	1.00	
GENERAL PRACTICE ONLY				43	14 635	2 679	446	588	104	211	342	377	289	.87	
SPECIALIZED PRACTICE				118	30 424	6 389	1 093	1 458	278	575	815	883	490	1.06	

Standard Notes: - Represents zero. D Withheld to avoid disclosure. NA Not available. X Not applicable.
¹Data for "All firms" include corporations and all other legal forms (except sole practitioners) with "partnerships." Other data are tabulated only for sole practitioners and partnerships. Data are shown in the "All firms" columns only at the level of greatest detail available for all firms. Data at more detailed levels are shown only for those firms reporting the additional detail.
²*Number of lawyers* includes sole practitioners and partners plus associate lawyers.

TABLE 2. Employment and Payroll by Occupation and Form and Nature of Practice-Selected States and Standard Metropolitan Statistical Areas: 1967—Continued

(Data are shown only for firms with 4 employees or more)

Form and nature of practice and area	All firms ¹			Firms reporting nature of practice and employment and payroll by occupation										Sole practitioners and partners (number)	Number of non-lawyer employees per lawyer ²
	Number	Receipts (\$1,000)	Payroll, entire year (\$1,000)	Firms (number)	Receipts (\$1,000)	Payroll, entire year (\$1,000)	Employment and payroll								
							All employees		Associate lawyers		Other employees				
							Number	Payroll, first quarter (\$1,000)	Number	Payroll, first quarter (\$1,000)	Number	Payroll, first quarter (\$1,000)			
SELECTED STATES															
NEW JERSEY, TOTAL	582	115 690	28 566	452	100 223	24 654	4 023	5 496	769	1 878	3 254	3 618	1 343	1.54	
GENERAL PRACTICE ONLY				205	41 382	10 241	1 687	2 267	323	757	1 364	1 510	614	1.46	
SPECIALIZED PRACTICE				247	58 841	14 413	2 336	3 229	446	1 121	1 890	2 108	729	1.61	
NEW YORK, N.Y.	1 715	662 123	183 033	1 494	557 371	154 338	20 409	35 477	5 030	14 252	15 379	21 225	6 040	1.39	
GENERAL PRACTICE ONLY				492	214 153	58 010	7 691	13 155	1 846	5 369	5 845	7 786	2 333	1.40	
SPECIALIZED PRACTICE				1 002	343 218	96 328	12 718	22 322	3 184	8 883	9 534	13 439	3 707	1.38	
NORTH CAROLINA, TOTAL	154	25 218	4 721	117	22 108	4 709	807	1 029	175	361	632	668	430	1.04	
GENERAL PRACTICE ONLY				61	9 484	1 809	389	404	80	112	309	292	209	1.07	
SPECIALIZED PRACTICE				56	12 624	2 900	418	625	95	249	323	376	221	1.02	
OHIO, TOTAL	455	125 555	27 469	412	119 675	26 404	4 159	5 889	910	2 264	3 249	3 625	1 799	1.20	
GENERAL PRACTICE ONLY				200	46 452	10 179	1 748	2 298	370	825	1 378	1 473	825	1.15	
SPECIALIZED PRACTICE				212	73 223	16 225	2 411	3 591	540	1 439	1 871	2 152	974	1.24	
OKLAHOMA, TOTAL	116	21 103	4 330	77	16 363	3 315	619	863	144	323	475	540	305	1.06	
GENERAL PRACTICE ONLY				28	4 732	747	185	272	32	71	153	201	93	1.22	
SPECIALIZED PRACTICE				49	11 631	2 568	434	591	112	252	322	339	212	.99	
OREGON, TOTAL	150	28 193	6 375	115	23 543	5 314	920	1 174	192	419	728	755	441	1.15	
GENERAL PRACTICE ONLY				68	11 725	2 598	523	605	93	199	430	406	245	1.27	
SPECIALIZED PRACTICE				47	11 818	2 716	397	569	99	220	298	349	196	1.01	
PENNSYLVANIA, TOTAL	606	168 544	39 396	481	135 792	32 259	5 452	7 173	1 115	2 741	4 337	4 432	1 995	1.39	
GENERAL PRACTICE ONLY				196	56 521	13 178	2 337	2 958	457	1 020	1 880	1 938	901	1.38	
SPECIALIZED PRACTICE				285	79 271	19 081	3 115	4 215	658	1 721	2 457	2 494	1 094	1.40	
TENNESSEE, TOTAL	141	27 447	4 662	114	24 005	4 169	780	976	164	333	616	643	469	.97	
GENERAL PRACTICE ONLY				46	11 138	1 772	327	410	69	141	258	269	206	.94	
SPECIALIZED PRACTICE				68	12 867	2 397	453	566	95	192	358	374	263	1.00	
TEXAS, TOTAL	530	134 926	30 192	442	120 014	27 075	4 200	6 160	1 068	2 675	3 132	3 485	1 812	1.09	
GENERAL PRACTICE ONLY				191	59 014	14 508	2 140	3 306	576	1 570	1 564	1 736	884	1.07	
SPECIALIZED PRACTICE				251	61 000	12 567	2 060	2 854	492	1 105	1 568	1 749	928	1.10	
VIRGINIA, TOTAL	234	43 982	10 325	192	38 264	8 601	1 595	2 046	284	577	1 311	1 469	751	1.27	
GENERAL PRACTICE ONLY				109	20 435	4 539	897	1 156	156	320	741	836	430	1.26	
SPECIALIZED PRACTICE				83	17 829	4 062	698	890	128	257	570	633	321	1.27	
WASHINGTON, TOTAL	193	42 128	9 141	176	39 497	8 578	1 358	1 906	308	782	1 050	1 124	723	1.02	
GENERAL PRACTICE ONLY				102	22 079	4 512	751	1 048	148	410	603	638	449	1.01	
SPECIALIZED PRACTICE				74	17 418	4 066	607	858	160	372	447	486	274	1.03	
WISCONSIN, TOTAL	259	45 563	11 009	226	38 930	9 343	1 720	2 104	383	763	1 337	1 341	738	1.19	
GENERAL PRACTICE ONLY				121	21 538	5 435	926	1 230	227	441	699	789	413	1.09	
SPECIALIZED PRACTICE				105	17 392	3 908	794	874	156	322	638	552	325	1.33	
SELECTED STANDARD METROPOLITAN STATISTICAL AREAS:															
BALTIMORE, MO.	132	30 670	7 538	110	27 675	6 840	1 152	1 526	289	658	863	868	424	1.21	
GENERAL PRACTICE ONLY				34	13 015	3 303	504	728	127	318	377	410	190	1.19	
SPECIALIZED PRACTICE				76	14 660	3 537	648	798	162	340	486	458	234	1.23	
BOSTON, MASS.	224	79 273	22 118	201	74 775	20 805	2 958	4 693	679	1 757	2 279	2 936	905	1.44	
GENERAL PRACTICE ONLY				52	17 264	4 747	704	1 115	163	412	541	703	230	1.38	
SPECIALIZED PRACTICE				149	57 511	16 058	2 254	3 578	516	1 345	1 738	2 233	675	1.46	
BUFFALO, N.Y.	106	24 643	5 857	91	21 786	5 059	887	1 175	210	459	677	716	370	1.17	
GENERAL PRACTICE ONLY				34	10 079	2 365	394	532	94	196	300	336	182	1.09	
SPECIALIZED PRACTICE				57	11 707	2 694	493	643	116	263	377	380	188	1.24	
CHICAGO, ILL.	510	207 175	54 478	413	173 820	45 590	5 746	10 126	1 506	4 374	4 240	5 752	1 988	1.21	
GENERAL PRACTICE ONLY				132	59 449	16 074	2 028	3 428	537	1 499	1 491	1 929	698	1.21	
SPECIALIZED PRACTICE				281	114 371	29 516	3 718	6 698	969	2 875	2 749	3 823	1 290	1.22	
CLEVELAND, OHIO	114	48 944	11 300	101	46 478	10 891	1 555	2 424	364	980	1 191	1 444	619	1.21	
GENERAL PRACTICE ONLY				36	14 031	3 569	502	784	129	319	373	465	210	1.10	
SPECIALIZED PRACTICE				65	32 447	7 322	1 053	1 640	235	661	818	979	409	1.27	
DALLAS, TEXAS	110	31 698	6 406	83	27 565	5 909	874	1 319	221	497	653	822	420	1.02	
GENERAL PRACTICE ONLY				31	9 344	2 130	308	458	86	183	222	275	139	.99	
SPECIALIZED PRACTICE				52	18 221	3 779	566	861	135	314	431	547	281	1.04	
DETROIT, MICH.	199	58 156	13 869	141	50 998	12 359	1 715	2 766	441	1 155	1 274	1 611	595	1.23	
GENERAL PRACTICE ONLY				51	21 953	5 481	741	1 224	175	464	566	760	266	1.28	
SPECIALIZED PRACTICE				90	29 045	6 878	974	1 542	266	691	708	851	329	1.19	
HOUSTON, TEXAS.	113	46 396	13 118	106	37 281	10 297	1 366	2 343	434	1 285	932	1 058	399	1.12	
GENERAL PRACTICE ONLY				38	23 389	7 258	883	1 690	303	1 012	580	678	224	1.10	
SPECIALIZED PRACTICE				68	13 892	3 039	483	653	131	273	352	380	175	1.15	

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¹Data for "All firms" include corporations and all other legal forms (except sole practitioners) with "partnerships." Other data are tabulated only for sole practitioners and partnerships. Data are shown in the "All firms" columns only at the level of greatest detail available for all firms. Data at more detailed levels are shown only for those firms reporting the additional detail.
²Number of lawyers includes sole practitioners and partners plus associate lawyers.

TABLE 2. Employment and Payroll by Occupation and Form and Nature of Practice-Selected States and Standard Metropolitan Statistical Areas: 1967-Continued

(Data are shown only for firms with 4 employees or more)

Form and nature of practice and area	All firms ¹			Firms reporting nature of practice and employment and payroll by occupation										
	Number	Receipts (\$1,000)	Payroll, entire year (\$1,000)	Firms (number)	Receipts (\$1,000)	Payroll, entire year (\$1,000)	Employment and payroll						Sole practi- tioners and partners (number)	Number of non- lawyer employ- ees per lawyer ²
							All Employees		Associate lawyers		Other employees			
							Number	Payroll, first quarter (\$1,000)	Number	Payroll, first quarter (\$1,000)	Number	Payroll, first quarter (\$1,000)		
SELECTED STANDARD METROPOLITAN STATISTICAL AREA--CONT.														
LOS ANGELES-LONG BEACH, CALIF.	553	181 264	48 491	488	157 509	42 095	5 501	9 695	1 177	3 737	4 324	5 958	1 679	1.51
GENERAL PRACTICE ONLY . . .				162	46 573	12 247	1 679	2 930	371	1 094	1 308	1 836	563	1.40
SPECIALIZED PRACTICE. . . .				326	110 936	29 848	3 822	6 765	806	2 643	3 016	4 122	1 116	1.57
MINNEAPOLIS-ST. PAUL, MINN. .	134	41 845	9 567	121	38 759	8 705	1 206	1 928	325	808	881	1 120	572	.98
GENERAL PRACTICE ONLY . . .				62	19 573	4 241	612	952	147	368	465	584	310	1.02
SPECIALIZED PRACTICE. . . .				59	19 186	4 464	594	976	178	440	416	536	262	.95
NEW YORK, N.Y.	1 261	574 163	162 793	1 066	476 921	136 042	16 907	31 170	4 318	12 813	12 589	18 357	4 513	1.43
GENERAL PRACTICE ONLY . . .				337	179 728	50 141	6 215	11 396	1 544	4 757	4 671	6 639	1 655	1.46
SPECIALIZED PRACTICE. . . .				729	297 193	85 901	10 692	19 774	2 774	8 056	7 918	11 718	2 858	1.40
NEWARK, N.J.	217	49 403	12 194	184	45 019	11 195	1 740	2 555	389	998	1 351	1 557	604	1.37
GENERAL PRACTICE ONLY . . .				73	17 447	4 410	672	976	148	377	524	599	254	1.30
SPECIALIZED PRACTICE. . . .				111	27 572	6 785	1 068	1 579	241	621	827	958	350	1.40
PHILADELPHIA, PA.-N.J.	324	108 480	27 112	277	91 341	22 476	3 703	5 046	715	1 806	2 988	3 240	1 291	1.49
GENERAL PRACTICE ONLY . . .				106	37 677	9 373	1 577	2 133	307	742	1 270	1 391	563	1.46
SPECIALIZED PRACTICE. . . .				171	53 664	13 103	2 126	2 913	408	1 064	1 718	1 849	728	1.51
PITTSBURGH, PA.	120	37 680	8 082	97	28 684	6 366	1 053	1 420	263	678	790	742	378	1.23
GENERAL PRACTICE ONLY . . .				31	7 912	1 797	299	386	86	177	213	209	115	1.06
SPECIALIZED PRACTICE. . . .				66	20 772	4 569	754	1 034	177	501	577	533	263	1.31
ST. LOUIS MO.-ILL.	126	29 619	5 737	116	28 323	5 187	889	1 290	191	425	698	865	470	1.06
GENERAL PRACTICE ONLY . . .				34	8 289	1 189	219	361	35	65	184	296	174	.88
SPECIALIZED PRACTICE. . . .				82	20 034	3 998	670	929	156	360	514	569	296	1.14
SAN FRANCISCO-OAKLAND, CALIF.	306	110 696	28 439	263	94 803	24 186	3 120	5 344	791	2 279	2 329	3 065	1 076	1.25
GENERAL PRACTICE ONLY . . .				85	22 438	5 541	772	1 230	195	485	577	745	312	1.14
SPECIALIZED PRACTICE. . . .				178	72 365	18 645	2 348	4 114	596	1 794	1 752	2 320	764	1.29
SETTLE-EVERETT, WASH.	114	30 106	7 063	111	28 988	6 778	1 015	1 477	256	646	759	831	486	1.02
GENERAL PRACTICE ONLY . . .				53	14 781	3 238	494	747	115	325	379	422	264	1.00
SPECIALIZED PRACTICE. . . .				58	14 207	3 540	521	730	141	321	380	409	222	1.05
WASHINGTON, D.C.-MO.-VA. . .	351	126 079	32 493	271	110 940	30 274	3 329	6 364	886	2 911	2 443	3 453	1 059	1.26
GENERAL PRACTICE ONLY . . .				59	28 596	7 482	903	1 617	228	677	675	940	293	1.30
SPECIALIZED PRACTICE. . . .				212	82 344	22 792	2 426	4 747	658	2 234	1 768	2 513	766	1.24

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²"Number of lawyers" includes sole practitioners and partners plus associate lawyers.

TABLE 3. Nature of Practice, by Selected States and Standard Metropolitan Statistical Areas: 1967

(Data are shown only for firms with 4 employees or more)

Form and nature of practice and area	All firms ¹			Employers reporting nature of practice, nonpayroll expenses and employment and payroll by occupation									
	Number	Receipts (\$1,000)	Payroll entire year (\$1,000)	Firms (number)	Receipts (\$1,000)	Payroll entire year (\$1,000)	Nonpayroll expenses ² (\$1,000)	Associate lawyers			Sole practitioners and partners		Average annual net income per firm ⁴ (\$1,000)
								Number	Payroll first quarter		Number	Average annual net income ³ (\$1,000)	
									Total (\$1,000)	Quarterly average per associate lawyer (dollars)			
UNITED STATES													
TOTAL	11 862	3 114 033	752 640	9 816	2 721 797	656 009	564 969	22 133	56 791	2 565	38 038	39	153
GENERAL PRACTICE ONLY				4 231	1 119 152	261 347	222 288	8 832	21 809	2 469	17 240	37	150
SPECIALIZED PRACTICE				5 585	1 602 645	394 662	342 681	13 301	34 982	2 630	20 798	42	155
SOLE PRACTITIONERS, TOTAL	3 218	357 566	102 567	1 727	218 039	66 443	60 936	2 900	6 856	2 364	1 744	52	52
GENERAL PRACTICE ONLY				620	63 509	18 732	17 362	904	1 839	2 034	628	44	44
SPECIALIZED PRACTICE				1 107	154 530	47 711	43 574	1 996	5 017	2 513	1 116	57	57
PARTNERSHIPS, TOTAL	8 644	2 756 467	650 073	8 089	2 503 758	589 566	504 033	19 233	49 935	2 596	36 294	39	174
GENERAL PRACTICE ONLY				3 611	1 055 643	242 615	204 926	7 928	19 970	2 518	16 612	37	168
SPECIALIZED PRACTICE				4 478	1 448 115	346 951	299 107	11 305	29 965	2 650	19 682	41	179
SELECTED STATES													
ALABAMA, TOTAL	143	28 379	5 435	124	28 235	4 968	4 678	172	307	1 784	517	36	150
GENERAL PRACTICE ONLY				81	17 204	3 098	2 817	92	175	1 902	324	34	139
SPECIALIZED PRACTICE				43	11 031	1 870	1 861	80	132	1 650	193	38	170
ARIZONA, TOTAL	104	30 459	7 241	91	26 412	6 283	6 024	225	526	2 337	401	35	155
GENERAL PRACTICE ONLY				55	16 283	3 796	3 745	118	286	2 423	268	33	159
SPECIALIZED PRACTICE				36	10 129	2 487	2 279	107	240	2 242	133	40	149
CALIFORNIA, TOTAL	1 356	389 789	100 437	1 168	339 715	86 431	80 911	2 591	7 569	2 921	4 078	42	148
GENERAL PRACTICE ONLY				467	110 942	27 293	27 947	843	2 236	2 652	1 555	36	119
SPECIALIZED PRACTICE				701	228 773	59 138	52 964	1 748	5 333	3 050	2 523	46	166
COLORADO, TOTAL	107	23 113	5 545	103	22 392	5 409	4 263	246	519	2 109	463	27	116
GENERAL PRACTICE ONLY				45	10 989	2 721	2 224	127	259	2 039	220	27	126
SPECIALIZED PRACTICE				58	11 403	2 688	2 039	119	260	2 184	243	27	108
CONNECTICUT, TOTAL	257	57 862	13 405	208	48 350	11 334	9 429	390	839	2 151	755	37	133
GENERAL PRACTICE ONLY				88	17 819	4 068	3 801	158	300	1 898	299	33	113
SPECIALIZED PRACTICE				120	30 531	7 266	5 628	232	539	2 323	456	39	147
DISTRICT OF COLUMBIA, TOTAL	251	108 527	27 898	202	95 506	26 076	19 462	757	2 613	3 452	828	60	247
GENERAL PRACTICE ONLY				31	22 686	5 923	3 188	170	544	3 200	198	69	438
SPECIALIZED PRACTICE				171	72 820	20 153	16 274	587	2 069	3 525	630	58	213
FLORIDA, TOTAL	526	107 988	24 444	411	92 996	20 649	20 746	634	1 396	2 201	1 503	34	126
GENERAL PRACTICE ONLY				174	41 459	8 903	9 244	266	572	2 150	695	34	134
SPECIALIZED PRACTICE				237	51 537	11 746	11 502	368	824	2 239	808	35	119
GEORGIA, TOTAL	176	46 926	9 514	162	46 198	9 438	9 030	429	825	1 923	668	42	171
GENERAL PRACTICE ONLY				87	25 400	5 705	5 304	224	504	2 250	406	35	165
SPECIALIZED PRACTICE				75	20 798	3 733	3 726	205	321	1 565	262	51	178
ILLINOIS, TOTAL	699	237 613	60 046	577	201 505	50 377	40 862	1 631	4 641	2 845	2 537	43	191
GENERAL PRACTICE ONLY				221	73 015	18 353	13 017	592	1 613	2 724	1 000	42	188
SPECIALIZED PRACTICE				356	128 490	32 024	27 845	1 039	3 028	2 914	1 537	45	193
INDIANA, TOTAL	212	42 029	8 079	186	37 436	7 188	5 966	242	495	2 045	697	35	131
GENERAL PRACTICE ONLY				105	21 732	4 130	3 376	140	283	2 021	415	34	135
SPECIALIZED PRACTICE				81	15 704	3 058	2 590	102	212	2 078	282	36	124
IOWA, TOTAL	185	23 931	4 375	146	21 454	3 586	3 585	156	274	1 756	489	29	98
GENERAL PRACTICE ONLY				94	13 801	2 299	2 245	89	171	1 921	331	28	98
SPECIALIZED PRACTICE				52	7 653	1 287	1 340	67	103	1 537	158	32	97
KANSAS, TOTAL	112	17 349	3 159	80	14 806	2 616	2 724	105	214	2 038	337	28	118
GENERAL PRACTICE ONLY				47	7 820	1 266	1 323	48	93	1 937	209	25	111
SPECIALIZED PRACTICE				33	6 986	1 350	1 401	57	121	2 122	128	33	128
LOUISIANA, TOTAL	211	49 107	9 292	153	40 891	8 052	9 696	245	564	2 302	624	37	151
GENERAL PRACTICE ONLY				56	16 655	3 206	3 183	100	210	2 100	275	37	183
SPECIALIZED PRACTICE				97	24 236	4 846	6 513	145	354	2 441	349	37	133
MARYLAND, TOTAL	191	39 587	9 756	148	32 637	8 120	6 590	327	722	2 207	505	35	121
GENERAL PRACTICE ONLY				53	14 396	3 600	2 605	135	326	2 414	215	38	155
SPECIALIZED PRACTICE				95	18 241	4 520	3 985	192	396	2 062	290	34	102
MASSACHUSETTS, TOTAL	356	98 573	26 899	309	90 866	24 754	18 075	829	2 077	2 505	1 154	42	155
GENERAL PRACTICE ONLY				88	23 985	6 468	4 576	230	556	2 417	324	40	147
SPECIALIZED PRACTICE				221	66 881	18 286	13 499	599	1 521	2 539	830	42	159
MICHIGAN, TOTAL	395	94 682	21 754	290	80 664	18 762	15 899	640	1 572	2 456	1 096	42	159
GENERAL PRACTICE ONLY				120	34 487	8 215	6 253	250	625	2 500	507	39	167
SPECIALIZED PRACTICE				170	46 177	10 547	9 646	390	947	2 428	589	44	153
MINNESOTA, TOTAL	222	52 300	11 607	190	48 572	10 466	9 231	381	928	2 435	760	38	152
GENERAL PRACTICE ONLY				111	26 062	5 441	5 006	186	440	2 365	443	35	141
SPECIALIZED PRACTICE				79	22 510	5 025	4 225	195	488	2 502	317	42	168
MISSOURI, TOTAL	222	52 658	10 336	160	44 059	8 938	7 494	382	786	2 057	752	37	173
GENERAL PRACTICE ONLY				42	13 635	2 549	1 855	104	211	2 028	262	35	220
SPECIALIZED PRACTICE				118	30 424	6 389	5 639	278	575	2 068	490	38	156
NEW JERSEY, TOTAL	582	115 690	28 566	447	99 596	24 473	23 856	762	1 862	2 443	1 331	39	115
GENERAL PRACTICE ONLY				202	41 037	10 135	9 972	319	747	2 341	607	34	104
SPECIALIZED PRACTICE				245	58 559	14 338	13 884	443	1 115	2 516	724	42	124

See footnotes at end of table.

TABLE 3. Nature of Practice, by Selected States and Standard Metropolitan Statistical Areas: 1967-Continued

(Data are shown only for firms with 4 employees or more)

Form and nature of practice and area	All firms ¹			Employers reporting nature of practice, nonpayroll expenses and employment and payroll by occupation									
	Number	Receipts (\$1,000)	Payroll entire year (\$1,000)	Firms (number)	Receipts (\$1,000)	Payroll entire year (\$1,000)	Nonpayroll expenses ² (\$1,000)	Associate lawyers			Sole practitioners and partners		Average annual net income per firm ⁴ (\$1,000)
								Number	Payroll first quarter		Number	Average annual net income ³ (\$1,000)	
									Total (\$1,000)	Quarterly average per associate lawyer (dollars)			
SELECTED STATES--CONTINUED													
NEW YORK, TOTAL	1 715	662 123	183 033	1 477	553 348	153 490	119 033	5 006	14 191	2 834	5 993	47	190
GENERAL PRACTICE ONLY				482	211 608	57 518	43 414	1 831	5 329	2 910	2 304	48	230
SPECIALIZED PRACTICE				995	341 740	95 972	75 619	3 175	8 862	2 791	3 689	46	171
NORTH CAROLINA, TOTAL	154	25 218	4 721	117	22 108	4 709	3 752	175	361	2 062	430	32	117
GENERAL PRACTICE ONLY				61	9 484	1 809	1 731	80	112	1 400	209	28	97
SPECIALIZED PRACTICE				56	12 624	2 900	2 021	95	249	2 621	221	35	138
OHIO, TOTAL	455	125 555	27 469	408	119 021	26 255	22 961	904	2 250	2 488	1 792	39	171
GENERAL PRACTICE ONLY				198	46 119	10 103	8 595	369	823	2 230	822	33	138
SPECIALIZED PRACTICE				210	72 902	16 152	14 366	535	1 427	2 667	970	44	202
OKLAHOMA, TOTAL	116	21 103	4 330	76	16 153	3 281	3 376	142	319	2 246	303	31	125
GENERAL PRACTICE ONLY				28	4 732	747	957	32	71	2 218	93	33	108
SPECIALIZED PRACTICE				48	11 421	2 534	2 419	110	248	2 254	210	31	135
OREGON, TOTAL	150	28 193	6 375	115	23 543	5 314	4 663	192	419	2 182	441	31	118
GENERAL PRACTICE ONLY				68	11 725	2 598	2 249	93	199	2 139	245	28	101
SPECIALIZED PRACTICE				47	11 818	2 716	2 414	99	220	2 222	196	34	142
PENNSYLVANIA, TOTAL	606	168 544	39 396	478	135 396	32 170	28 401	1 110	2 738	2 466	1 988	38	157
GENERAL PRACTICE ONLY				194	56 223	13 109	11 068	453	1 018	2 247	897	36	165
SPECIALIZED PRACTICE				284	79 173	19 061	17 333	657	1 720	2 617	1 091	39	151
TENNESSEE, TOTAL	141	27 447	4 662	113	23 822	4 147	4 227	162	330	2 037	468	33	137
GENERAL PRACTICE ONLY				46	11 138	1 772	1 803	69	141	2 043	206	37	164
SPECIALIZED PRACTICE				67	12 684	2 375	2 424	93	189	2 032	262	30	118
TEXAS, TOTAL	530	134 926	30 192	441	119 939	27 046	25 488	1 068	2 675	2 504	1 811	37	153
GENERAL PRACTICE ONLY				191	59 014	14 508	11 534	576	1 570	2 725	884	37	173
SPECIALIZED PRACTICE				250	60 925	12 538	13 954	492	1 105	2 245	927	37	138
VIRGINIA, TOTAL	234	43 982	10 325	218	43 039	9 713	7 597	320	647	2 021	856	30	118
GENERAL PRACTICE ONLY				124	23 258	5 175	3 821	177	363	2 050	491	29	115
SPECIALIZED PRACTICE				94	19 781	4 538	3 776	143	284	1 986	365	31	122
WASHINGTON, TOTAL	193	42 128	9 141	165	38 293	8 444	7 194	307	777	2 530	680	33	137
GENERAL PRACTICE ONLY				92	21 049	4 402	4 008	148	410	2 770	409	31	137
SPECIALIZED PRACTICE				73	17 249	4 042	3 186	159	367	2 308	271	37	137
WISCONSIN, TOTAL	259	45 563	11 009	213	37 791	8 964	5 796	356	743	2 087	694	33	108
GENERAL PRACTICE ONLY				109	20 512	5 082	3 185	202	423	2 094	372	33	112
SPECIALIZED PRACTICE				104	17 279	3 882	2 611	154	320	2 077	322	33	104
SELECTED STANDARD METROPOLITAN STATISTICAL AREAS:													
BALTIMORE, MD., TOTAL	132	30 670	7 538	109	25 974	6 399	5 220	268	604	2 253	407	35	132
GENERAL PRACTICE ONLY				33	11 314	2 862	1 968	106	264	2 490	173	37	196
SPECIALIZED PRACTICE				76	14 660	3 537	3 252	162	340	2 098	234	34	104
BOSTON, MASS., TOTAL	224	79 273	22 118	199	74 311	20 611	14 700	678	1 756	2 589	900	43	196
GENERAL PRACTICE ONLY				51	16 960	4 572	3 250	163	412	2 527	226	40	179
SPECIALIZED PRACTICE				148	57 351	16 039	11 450	515	1 344	2 609	674	44	202
BUFFALO, N.Y., TOTAL	106	24 643	5 857	90	21 669	5 024	4 059	208	456	2 192	367	34	140
GENERAL PRACTICE ONLY				34	10 079	2 365	1 890	94	196	2 085	182	32	171
SPECIALIZED PRACTICE				56	11 590	2 659	2 169	114	260	2 280	185	37	121
CHICAGO, ILL., TOTAL	510	207 175	54 478	409	172 811	45 422	35 676	1 495	4 351	2 910	1 973	46	224
GENERAL PRACTICE ONLY				131	59 041	16 003	10 494	534	1 495	2 799	692	47	248
SPECIALIZED PRACTICE				278	113 770	29 419	25 182	961	2 856	2 971	1 281	46	213
CLEVELAND, OHIO, TOTAL	114	48 944	11 300	99	46 143	10 803	9 493	362	975	2 693	616	42	261
GENERAL PRACTICE ONLY				35	13 830	3 528	2 868	129	319	2 472	208	36	212
SPECIALIZED PRACTICE				64	32 313	7 275	6 625	233	656	2 815	408	45	288
DALLAS, TEX., TOTAL	110	31 698	6 406	83	27 565	5 909	5 383	221	497	2 249	420	39	196
GENERAL PRACTICE ONLY				31	9 344	2 130	1 740	86	183	2 128	139	39	177
SPECIALIZED PRACTICE				52	18 221	3 779	3 643	135	314	2 326	281	38	208
DETROIT, MICH., TOTAL	199	58 156	13 869	138	50 469	12 175	10 100	434	1 135	2 615	591	48	204
GENERAL PRACTICE ONLY				51	21 953	5 481	4 099	175	464	2 651	266	47	243
SPECIALIZED PRACTICE				87	28 516	6 694	6 001	259	671	2 590	325	49	182
HOUSTON, TEX., TOTAL	113	46 396	13 118	106	37 281	10 297	8 003	434	1 285	2 960	399	48	179
GENERAL PRACTICE ONLY				38	23 389	7 258	3 989	303	1 012	3 339	224	54	320
SPECIALIZED PRACTICE				68	13 892	3 039	4 014	131	273	2 083	175	39	101
LOS ANGELES-LONG BEACH, CALIF., TOTAL	553	181 264	48 491	482	156 373	41 793	38 201	1 168	3 721	3 185	1 664	46	158
GENERAL PRACTICE ONLY				160	46 322	12 168	11 543	368	1 091	2 964	559	40	141
SPECIALIZED PRACTICE				322	110 051	29 625	26 658	800	2 630	3 287	1 105	49	167
MINNEAPOLIS-ST. PAUL, MINN., TOTAL	134	41 845	9 567	121	38 759	8 705	7 466	325	808	2 486	572	39	187
GENERAL PRACTICE ONLY				62	19 573	4 241	3 832	147	368	2 503	310	37	185
SPECIALIZED PRACTICE				59	19 186	4 464	3 634	178	440	2 471	262	42	188

See footnotes at end of table.

TABLE 3. Nature of Practice, by Selected States and Standard Metropolitan Statistical Areas: 1967-Continued

(Data are shown only for firms with 4 employees or more)

Form and nature of practice and area	All firms ¹			Employers reporting nature of practice, nonpayroll expenses and employment and payroll by occupation										
	Number	Receipts (\$1,000)	Payroll entire year (\$1,000)	Firms (number)	Receipts (\$1,000)	Payroll entire year (\$1,000)	Nonpayroll expenses ² (\$1,000)	Associate lawyers			Sole practitioners and partners		Average annual net income ³ (\$1,000)	Average annual net income per firm ⁴ (\$1,000)
								Number	Payroll first quarter		Number	Average annual net income ³ (\$1,000)		
									Total (\$1,000)	Quarterly average per associate lawyer (dollars)				
SELECTED STANDARD METROPOLITAN STATISTICAL AREAS--CONTINUED														
NEW YORK, N.Y., TOTAL	1 261	574 163	162 793	1 053	473 452	135 307	103 308	4 298	12 759	2 968	4 476	52	223	
GENERAL PRACTICE ONLY				330	177 620	49 727	37 164	1 531	4 721	3 083	1 633	56	275	
SPECIALIZED PRACTICE				723	295 832	85 580	66 144	2 767	8 038	2 904	2 843	51	199	
NEWARK, N.J., TOTAL	217	49 403	12 194	182	44 730	11 116	9 808	387	992	2 563	598	40	131	
GENERAL PRACTICE ONLY				71	17 158	4 331	3 793	146	371	2 541	246	36	127	
SPECIALIZED PRACTICE				111	27 572	6 785	6 015	241	621	2 576	350	42	133	
PHILADELPHIA, PA.-N.J., TOTAL	324	108 480	27 112	274	90 994	22 397	19 941	710	1 802	2 538	1 282	38	178	
GENERAL PRACTICE ONLY				105	37 595	9 351	7 996	305	741	2 429	560	36	193	
SPECIALIZED PRACTICE				169	53 399	13 046	11 945	405	1 061	2 619	722	39	168	
PITTSBURGH, PA., TOTAL	120	37 680	8 082	97	28 684	6 366	6 321	263	678	2 577	378	42	165	
GENERAL PRACTICE ONLY				31	7 912	1 797	1 338	86	177	2 058	115	42	154	
SPECIALIZED PRACTICE				66	20 772	4 569	4 983	177	501	2 830	263	43	170	
ST LOUIS, MO.-ILL., TOTAL	126	29 619	5 737	115	27 323	5 057	4 848	191	425	2 225	443	39	151	
GENERAL PRACTICE ONLY				33	7 289	1 059	1 269	35	65	1 857	147	34	150	
SPECIALIZED PRACTICE				82	20 034	3 998	3 579	156	360	2 307	296	42	152	
SAN FRANCISCO-OAKLAND, CALIF., TOTAL	306	110 696	28 439	261	94 402	24 108	20 941	788	2 270	2 880	1 070	46	189	
GENERAL PRACTICE ONLY				84	22 279	5 501	5 543	193	480	2 487	308	36	134	
SPECIALIZED PRACTICE				177	72 123	18 607	15 398	595	1 790	3 008	762	50	215	
SEATTLE-EVERETT, WASH., TOTAL	114	30 106	7 063	101	27 958	6 668	5 312	256	646	2 523	446	36	158	
GENERAL PRACTICE ONLY				43	13 751	3 128	2 633	115	325	2 826	224	36	186	
SPECIALIZED PRACTICE				58	14 207	3 540	2 679	141	321	2 276	222	36	138	
WASHINGTON, O.C.-MO.-VA., TOTAL	351	126 079	32 493	270	110 690	30 226	22 547	885	2 910	3 288	1 058	55	215	
GENERAL PRACTICE ONLY				59	28 596	7 482	4 309	228	677	2 969	293	57	285	
SPECIALIZED PRACTICE				211	82 094	22 744	18 238	657	2 233	3 399	765	54	195	

Standard Notes: - Represents zero. D Withheld to avoid disclosure. NA Not available. X Not applicable.
¹ Data for "All firms" include corporations and all other legal forms (except sole practitioners) with "partnerships." Other data are tabulated only for sole practitioners and partnerships. Data are shown in the "All firms" columns only at the level of greatest detail available for all firms. Data at more detailed levels are shown only for those firms reporting the additional detail.
² Excludes interest on loans or other indebtedness.
³ Calculated as follows: ["Receipts" col. 5], less the sum of "Payroll entire year" (col. 6) plus "Nonpayroll expenses" (col. 7)] divided by number of "Sole Practitioners and Partners" (col. 11).
⁴ Calculated as follows: ["Receipts" col. 5], less the sum of "Payroll entire year" (col. 6) plus "Nonpayroll expenses" (col. 7)] divided by number of "Firms" (col. 4).

TABLE 4. Nature of Practice by Form of Practice and Size of Standard Metropolitan Statistical Areas: 1967

(Data are shown only for firms with 4 employees or more. Data for all firms with 4 employees or more are shown in tables 1A, 1B, and 1C)

Form and nature of practice and SMSA size	Firms reporting nature of practice, nonpayroll expenses, and employment and payroll by occupation											Sole practitioners and partners				
	Firms (number)	Receipts			Payroll, entire year (\$1,000)	Nonpayroll, expenses ¹ (\$1,000)	All employees		Associate lawyers			Other employees		Average annual net income ² (\$1,000)	Average annual net income per firm ³ (\$1,000)	
		Total (\$1,000)	From specialties				Number	Payroll, first quarter (\$1,000)	Number	Total (\$1,000)	Quarterly average per associate lawyer (dollars)	Number	Payroll, first quarter (\$1,000)			
			Primary (\$1,000)	Other (\$1,000)												Other (\$1,000)
UNITED STATES																
TOTAL	9 939	2 743 556	929 920	189 279	660 710	564 969	99 705	149 928	22 305	57 134	2 561	77 564	92 888	38 403	40	153
GENERAL PRACTICE ONLY	4 316	1 132 637	-	-	264 270	222 288	42 081	60 431	8 939	21 997	2 460	33 187	38 488	17 507	37	150
SPECIALIZED PRACTICE	5 623	1 610 919	929 920	189 279	396 440	342 681	57 624	89 497	13 366	35 137	2 628	44 377	54 400	20 896	42	155
PRIMARY SPECIALTY:																
BANKING AND COMMERCIAL LAW	301	72 890	34 482	12 058	19 359	17 337	3 135	4 461	655	1 544	2 357	2 481	2 917	995	36	120
CORPORATIONS	798	414 363	206 066	55 728	107 506	74 716	13 711	23 992	3 317	9 812	2 958	10 427	14 190	4 884	48	291
CRIMINAL LAW	82	24 095	15 525	1 614	7 606	5 923	1 446	1 446	231	901	3 900	563	545	206	51	129
DOMESTIC RELATIONS	104	12 295	5 916	2 129	2 806	3 289	595	2 691	104	205	1 971	491	486	202	31	60
INSURANCE LAW	311	88 124	55 052	10 224	23 495	19 590	3 287	5 249	925	2 373	2 565	2 364	2 876	1 181	38	145
NEGLECT, DEFENDANT	756	212 982	121 870	24 599	49 992	44 546	7 884	11 322	1 947	4 649	2 387	5 953	6 688	3 051	39	157
NEGLECT, PLAINTIFF	860	177 186	113 495	16 177	37 766	46 330	6 078	8 529	1 501	3 418	2 177	4 600	5 110	2 102	44	108
PATENT, TRADEMARK, AND COPYRIGHT LAW	271	109 284	106 903	126	28 781	27 998	3 629	6 603	804	2 554	3 176	2 825	4 049	1 124	47	194
REAL ESTATE	580	117 561	61 829	15 422	28 590	24 540	4 762	6 494	936	2 122	2 679	3 848	4 379	1 838	35	111
TAXATION	129	37 722	20 676	9 164	8 241	7 470	1 141	1 827	253	688	2 719	891	1 139	410	54	171
WILLS, ESTATE PLANNING, AND PROBATE	842	157 377	64 846	26 593	35 673	28 581	6 374	8 383	1 160	2 460	2 120	5 217	5 923	2 820	33	111
OTHER SPECIALIZED FIELD	589	187 040	123 260	15 445	46 625	42 555	6 234	10 500	1 533	4 411	2 877	4 717	6 098	2 083	47	166
SELECTED COMBINATIONS OF 2 OR MORE SPECIALTIES:																
BANKING AND COMMERCIAL LAW--CORPORATIONS	73	38 158	14 323	10 496	9 810	8 243	1 321	2 166	308	837	2 717	1 013	1 329	495	41	275
BANKING AND COMMERCIAL LAW--REAL ESTATE	32	8 548	3 571	2 292	1 775	1 978	1 356	448	70	141	2 014	266	307	141	34	150
BANKING AND COMMERCIAL LAW--WILLS, ESTATE PLANNING, AND PROBATE	49	10 716	4 721	2 928	3 067	1 907	434	595	86	188	2 186	349	407	158	38	123
CORPORATIONS--INSURANCE LAW	36	13 159	5 742	4 070	3 819	2 297	420	420	129	344	2 666	321	450	174	40	196
CORPORATIONS--NEGLECT, DEFENDANT	60	23 932	9 882	6 621	5 500	3 934	859	1 289	191	536	2 806	668	753	377	38	242
CORPORATIONS--NEGLECT, PLAINTIFF	27	5 435	1 957	1 466	1 374	1 292	195	296	50	111	2 220	150	184	78	36	105
CORPORATIONS--REAL ESTATE	55	16 772	7 097	4 842	3 987	3 993	589	896	139	340	2 446	39	556	228	160	160
CORPORATIONS--TAXATION	42	20 898	9 665	5 834	4 881	3 792	614	1 099	161	467	2 900	453	632	224	55	291
CORPORATIONS--WILLS, ESTATE PLANNING, AND PROBATE	198	61 964	25 860	18 046	14 547	11 006	2 212	3 351	453	1 197	2 642	1 766	2 164	993	36	184
CORPORATIONS--OTHER SPECIALIZED FIELD	65	50 134	22 324	13 985	14 727	9 898	1 660	3 183	452	1 425	3 152	1 213	1 758	425	60	392
CRIMINAL LAW--DOMESTIC RELATIONS	30	3 001	1 430	901	712	868	156	161	36	64	1 777	120	97	62	23	47
DOMESTIC RELATIONS--NEGLECT, PLAINTIFF	32	5 546	2 311	1 651	1 175	1 442	186	264	42	94	2 238	144	170	75	39	92
INSURANCE LAW--NEGLECT, DEFENDANT	78	20 330	8 695	6 608	4 965	4 545	756	1 137	211	499	2 364	545	638	299	36	139
INSURANCE LAW--NEGLECT, PLAINTIFF	32	6 289	3 222	2 140	1 444	1 414	215	308	71	123	1 732	144	185	79	43	107
NEGLECT, DEFENDANT--NEGLECT, PLAINTIFF	114	25 518	12 256	8 230	5 787	5 904	944	1 313	250	555	2 220	694	758	324	43	121
NEGLECT, DEFENDANT--WILLS, ESTATE PLANNING, AND PROBATE	68	17 655	7 194	4 923	3 715	2 706	614	835	129	286	2 217	485	549	290	39	165
NEGLECT, PLAINTIFF--REAL ESTATE	52	7 930	3 004	2 091	2 025	2 079	346	476	75	169	2 253	271	307	147	26	74
NEGLECT, PLAINTIFF--WILLS, ESTATE PLANNING, AND PROBATE	66	8 952	3 355	2 356	1 737	2 039	390	405	107	146	1 364	283	259	157	33	78
NEGLECT, PLAINTIFF--OTHER SPECIALIZED FIELD	46	10 308	4 898	3 494	2 437	2 980	343	499	85	200	2 352	258	299	118	41	106
REAL ESTATE--WILLS, ESTATE PLANNING, AND PROBATE	207	33 417	14 308	9 854	7 979	6 007	1 449	1 909	217	503	2 317	1 232	1 406	603	32	94
TAXATION--WILLS, ESTATE PLANNING, AND PROBATE	62	9 558	4 292	3 057	2 446	2 090	457	585	75	173	2 306	382	412	120	42	81
WILLS, ESTATE PLANNING, AND PROBATE, OTHER SPECIALIZED FIELD	38	6 263	2 527	1 696	1 327	1 195	223	302	53	111	2 094	175	191	119	31	98
CORPORATIONS--REAL ESTATE--WILLS, ESTATE PLANNING, AND PROBATE	29	6 535	2 221	3 397	1 575	1 294	261	400	59	126	2 135	202	274	100	37	126
CORPORATIONS--TAXATION--WILLS, ESTATE PLANNING, AND PROBATE	67	12 797	4 634	6 944	3 177	3 141	468	685	90	230	2 555	378	455	200	32	97

See footnotes at end of table.

TABLE 4. Nature of Practice by Form of Practice and Size of Standard Metropolitan Statistical Areas: 1967—Continued

(Data are shown only for firms with 4 employees or more. Data for all firms with 4 employees or more are shown in tables IA, IB, and 1C)

Form and nature of practice and SMSA size	Firms reporting nature of practice, nonpayroll expenses, and employment and payroll by occupation										Sole practitioners and partners						
	Firms (number)	Receipts			Payroll, entire year (\$1,000)	Nonpayroll, expenses (\$1,000)	All employees		Employment and payroll			Average annual net income per firm ^a (\$1,000)					
		Total (\$1,000)	From specialties				Payroll, first quarter (\$1,000)	Number	Payroll, first quarter (\$1,000)	Associate lawyers			Other employees				
			Primary (\$1,000)	Other (\$1,000)						Number	Quarterly average per associate lawyer (dollars)		Number	Payroll, first quarter (\$1,000)			
FORM OF PRACTICE BY NATURE OF PRACTICE																	
SOLE PRACTITIONERS, TOTAL	1 758	221 283	107 322	15 973	97 988	67 164	60 936	10 919	15 534	2 939	6 930	2 357	8 006	8 616	1 775	52	53
GENERAL PRACTICE ONLY	640	65 131	-	-	65 131	19 060	17 362	3 575	4 467	927	1 871	2 018	2 654	2 601	648	44	45
SPECIALIZED PRACTICE	1 118	156 152	107 322	15 973	32 857	48 104	43 574	7 344	11 067	2 012	5 059	2 514	5 352	6 015	1 127	57	58
PRIMARY SPECIALTY:																	
BANKING AND COMMERCIAL LAW	75	9 669	6 351	876	2 442	3 425	2 756	569	791	113	276	2 442	456	515	75	47	47
CORPORATIONS	72	11 984	7 437	1 772	2 715	3 961	3 241	494	909	153	492	3 215	341	417	73	66	66
CRIMINAL LAW	26	2 927	1 700	336	634	795	936	136	208	33	100	3 030	103	108	26	46	46
DOMESTIC RELATIONS	38	4 220	2 406	336	1 478	887	1 368	201	244	55	98	1 781	146	146	38	52	52
INSURANCE LAW	53	9 605	6 599	1 037	1 969	4 177	2 580	462	876	157	485	3 089	305	391	53	54	54
NEGLECT, OEFENDANT	101	16 735	12 559	1 014	3 162	5 605	4 506	752	1 219	224	589	2 629	637	637	102	65	66
NEGLECT, PLAINTIFF	240	38 992	27 532	2 691	8 749	9 996	11 772	1 541	2 276	499	1 115	2 234	1 049	1 161	241	72	72
PATENT, TRADEMARK, AND COPY LAW	51	5 792	5 678	-	1 114	1 655	2 078	321	475	135	242	1 792	186	235	53	39	40
REAL ESTATE	110	15 157	10 205	1 481	3 471	5 134	3 569	746	1 084	192	474	2 468	563	610	110	59	59
TAXATION	30	3 319	1 221	1 221	4 75	1 000	827	173	220	29	69	3 379	144	151	31	48	50
WILLS, ESTATE PLANNING, AND PROBATE	161	15 256	7 340	3 735	4 181	4 612	3 370	904	1 182	177	427	2 412	727	755	162	45	45
OTHER SPECIALIZED FIELDO	161	22 496	17 812	1 217	3 467	6 857	6 571	1 045	1 583	245	692	2 824	800	891	162	56	56
SELECTED COMBINATIONS OF 2 OR MORE SPECIALTIES:																	
CORPORATIONS--INSURANCE LAW	12	2 232	842	728	662	1 212	405	72	181	28	114	4 071	44	67	12	51	51
CORPORATIONS--WILLS, ESTATE PLANNING, AND PROBATE	17	1 942	881	625	436	693	524	108	173	31	80	2 580	77	93	18	40	43
CORPORATIONS--OTHER SPECIALIZED FIELDS	12	1 356	654	513	189	394	401	61	87	18	39	2 166	43	48	12	47	47
NEGLECT, PLAINTIFF--WILLS, ESTATE PLANNING, AND PROBATE	18	1 366	520	362	484	339	335	87	90	36	41	1 138	51	49	18	38	38
NEGLECT, PLAINTIFF--OTHER SPECIALIZED FIELDS	10	1 998	999	702	297	625	725	72	142	22	67	3 045	50	75	10	65	65
REAL ESTATE--WILLS, ESTATE PLANNING, AND PROBATE	47	4 945	2 134	1 495	1 316	1 593	843	284	403	59	161	2 728	225	242	48	52	53
TAXATION--WILLS, ESTATE PLANNING, AND PROBATE	38	3 292	1 532	1 112	648	859	725	215	239	32	71	2 218	183	168	38	45	45
CORPORATIONS--TAXATION--WILLS, ESTATE PLANNING, AND PROBATE	19	2 283	784	1 408	91	694	624	123	143	23	49	2 130	100	94	19	51	51
PARTNERSHIPS, TOTAL																	
GENERAL PRACTICE ONLY	3 676	1 067 506	-	-	1 067 506	245 210	204 926	38 506	55 964	8 012	20 126	2 511	30 533	35 887	16 859	37	168
SPECIALIZED PRACTICE	4 505	1 484 767	822 598	173 306	458 863	348 356	299 107	50 280	78 450	11 354	30 078	2 649	39 025	48 385	19 769	41	179
PRIMARY SPECIALTY:																	
BANKING AND COMMERCIAL LAW	226	63 221	28 131	11 182	23 908	15 934	14 581	2 566	3 670	542	1 268	2 339	2 025	2 402	920	36	145
CORPORATIONS	726	402 379	198 569	53 956	149 854	103 545	71 475	13 217	23 083	3 164	9 320	2 945	10 086	13 773	4 811	47	313
CRIMINAL LAW	56	21 168	13 825	1 021	6 322	6 811	4 987	658	1 238	198	801	4 045	460	437	180	52	167
DOMESTIC RELATIONS	66	8 075	5 510	1 795	2 772	1 919	1 921	394	447	49	107	2 183	345	340	164	26	64
INSURANCE LAW	258	78 519	48 453	9 187	20 879	19 318	17 010	2 825	4 373	768	1 888	2 458	2 059	2 485	1 127	37	164
NEGLECT, OEFENDANT	655	196 247	109 311	23 585	63 351	44 387	40 040	7 132	10 103	1 723	4 060	2 356	5 421	6 051	2 949	38	171
NEGLECT, PLAINTIFF	620	138 194	85 943	13 486	38 765	27 770	34 858	4 537	6 253	1 002	2 303	2 298	3 551	3 949	1 861	41	122
PATENT, TRADEMARK, AND COPYRIGTH LAW	220	103 492	101 225	126	27 126	23 920	23 920	3 308	6 120	669	2 312	3 455	2 639	3 816	1 071	47	229
REAL ESTATE	470	102 404	51 624	13 941	36 839	23 456	20 977	4 016	5 410	744	1 648	2 215	3 285	3 769	1 728	34	123
TAXATION	99	34 403	19 053	7 943	7 407	7 241	6 643	968	1 607	224	619	2 763	747	988	379	54	207
WILLS, ESTATE PLANNING, AND PROBATE	681	142 121	57 506	22 858	61 757	31 061	25 211	5 470	7 201	983	2 033	2 068	4 490	5 168	2 658	32	126
OTHER SPECIALIZED FIELDS	428	164 544	105 448	14 228	44 868	39 768	35 784	5 189	8 917	1 288	3 719	2 887	3 917	5 207	1 921	46	208

See footnotes at end of table.

TABLE 4. Nature of Practice by Form of Practice and Size of Standard Metropolitan Statistical Areas: 1967—Continued

(Data are shown only for firms with 4 employees or more. Data for all firms with 4 employees or more are shown in tables 1A, 1B, and 1C)

Form and nature of practice and SMSA size	Firms reporting nature of practice, nonpayroll expenses, and employment and payroll by occupation										Sole practitioners and partners						
	Firms (number)	Receipts			Payroll, entire year (\$1,000)	Nonpayroll, expenses ¹ (\$1,000)	All employees		Employment and payroll			Average annual net income ² (\$1,000)	Average annual net income per firm ³ (\$1,000)				
		Total (\$1,000)	From specialties				Payroll, first quarter (\$1,000)	Number	Payroll, first quarter (\$1,000)	Associate lawyers				Number	Payroll, first quarter (\$1,000)		
			Primary (\$1,000)	Other (\$1,000)						Other (\$1,000)	Quarterly average per associate lawyer (dollars)					Number	
FORM OF PRACTICE BY NATURE OF PRACTICE--CON. PARTNERSHIPS--CONTINUED SELECTED COMBINATIONS OF 2 OR MORE SPECIALTIES: BANKING AND COMMERCIAL LAW--CORPORATIONS. BANKING AND COMMERCIAL LAW--REAL ESTATE. BANKING AND COMMERCIAL LAW--WILLS, ESTATE PLANNING, AND PROBATE. CORPORATIONS--INSURANCE LAW. CORPORATIONS--NEGLECTANCE, DEFENDANT. CORPORATIONS--NEGLECTANCE, PLAINTIFF. CORPORATIONS--REAL ESTATE. CORPORATIONS--TAXATION. CORPORATIONS--WILLS, ESTATE PLANNING, AND PROBATE. CORPORATIONS--OTHER SPECIALIZED FIELD. CRIMINAL LAW--DOMESTIC RELATIONS. DOMESTIC RELATIONS--NEGLECTANCE, PLAINTIFF. INSURANCE LAW--NEGLECTANCE, DEFENDANT. INSURANCE LAW--NEGLECTANCE, PLAINTIFF. NEGLECTANCE, DEFENDANT--NEGLECTANCE, PLAINTIFF. NEGLECTANCE, DEFENDANT--WILLS, ESTATE PLANNING, AND PROBATE. NEGLECTANCE, PLAINTIFF--REAL ESTATE. NEGLECTANCE, PLAINTIFF--WILLS, ESTATE PLANNING, AND PROBATE. NEGLECTANCE, PLAINTIFF--OTHER SPECIALIZED FIELD. REAL ESTATE--WILLS; ESTATE PLANNING, AND PROBATE. TAXATION--WILLS, ESTATE PLANNING, AND PROBATE. WILLS, ESTATE PLANNING, AND PROBATE--OTHER SPECIALIZED FIELD. CORPORATIONS--REAL ESTATE--WILLS, ESTATE PLANNING, AND PROBATE. CORPORATIONS--TAXATION--WILLS, ESTATE PLANNING, AND PROBATE.	70	37 326	14 029	10 289	13 008	9 404	7 938	1 286	2 083	292	777	2 660	994	1 306	492	41	285
	27	7 818	3 099	2 112	2 607	1 573	1 734	305	400	60	120	2 000	245	280	136	33	167
	42	10 039	4 426	2 758	2 855	2 531	1 765	399	538	78	170	2 179	322	368	151	38	137
	24	10 927	4 900	3 342	2 685	2 607	1 892	378	583	101	230	2 277	582	353	162	268	
	60	23 932	9 882	6 621	7 429	5 500	3 934	859	1 289	191	536	2 806	668	753	377	242	
	22	4 368	1 525	1 164	1 679	1 016	974	149	205	35	60	1 714	119	144	73	108	
	49	15 714	6 540	4 538	4 636	3 652	3 785	551	819	125	295	2 360	426	524	222	169	
	41	20 791	9 628	5 808	5 355	4 846	3 770	606	1 090	159	462	2 905	447	628	223	297	
	191	60 022	24 979	17 421	17 622	13 854	10 482	2 104	3 178	422	1 117	2 646	1 689	2 071	975	197	
	53	48 778	21 670	13 472	13 636	14 333	9 497	1 599	3 096	434	1 386	3 193	1 170	1 710	413	60	
	27	2 484	1 118	707	659	584	801	139	126	30	46	1 533	109	80	59	41	
	24	4 473	1 905	1 332	1 236	897	1 134	140	198	29	62	1 137	136	136	67	102	
	73	19 285	8 260	6 256	4 769	4 663	4 118	721	1 070	200	463	2 315	521	607	294	144	
	26	5 348	2 783	1 822	1 822	1 193	1 248	178	247	57	93	1 631	121	154	73	112	
	82	21 713	10 458	7 007	4 248	4 402	4 959	754	1 050	187	415	2 219	567	635	292	42	
	65	17 214	6 985	4 788	5 441	3 602	2 652	596	808	124	268	2 161	472	540	287	38	
	47	7 597	2 739	1 956	2 702	1 905	1 908	324	446	68	160	2 352	256	286	142	25	
	48	7 586	2 835	1 994	2 757	1 398	1 704	303	315	71	105	1 478	232	210	139	32	
	36	8 310	3 899	2 792	1 619	1 812	2 255	271	357	63	133	2 111	208	224	108	39	
	160	28 472	12 174	8 359	7 939	6 386	5 164	1 165	1 506	158	342	2 164	1 007	1 164	555	30	
	24	6 266	2 760	1 945	1 561	1 587	1 365	242	346	43	102	2 372	199	244	82	40	
	34	5 786	2 297	1 525	1 964	1 202	1 041	198	271	46	93	2 021	157	178	115	31	
	25	6 058	2 014	3 160	884	1 410	1 225	242	367	54	115	2 129	188	252	96	36	
	48	10 514	3 850	5 536	1 128	2 483	2 517	345	542	67	181	2 701	278	361	181	30	
SMSA SIZE AND NATURE OF PRACTICE																	
SMSA'S WITH POPULATION OF 1,000,000 OR MORE	4 724	1 711 143	675 372	120 020	915 751	445 564	362 488	59 965	100 296	14 760	41 263	2 796	45 300	59 086	19 876	45	191
GENERAL PRACTICE ONLY	1 596	613 376	-	-	613 376	158 661	122 602	21 617	35 850	5 287	14 692	2 779	16 355	21 194	7 539	44	208
SPECIALIZED PRACTICE	3 128	1 097 767	675 372	120 020	302 375	286 903	239 886	38 348	64 446	9 473	26 571	2 804	28 945	37 892	12 337	46	183
PRIMARY SPECIALTY:																	
BANKING AND COMMERCIAL LAW	187	49 704	25 001	8 299	16 404	13 688	12 210	2 081	3 102	439	1 072	2 441	1 643	2 030	615	39	127
CORPORATIONS	528	336 243	170 794	43 523	121 926	91 643	61 372	11 094	20 429	2 748	8 466	3 080	8 379	11 973	3 578	51	347
CRIMINAL LAW	55	20 735	13 693	1 102	5 940	6 891	5 095	662	1 299	196	838	4 275	466	461	151	58	159
DOMESTIC RELATIONS	68	8 184	4 362	1 467	2 355	1 833	2 483	392	442	50	119	2 380	342	323	147	26	56
INSURANCE LAW	159	50 820	34 294	5 419	11 107	14 824	11 911	1 935	3 301	591	1 529	2 587	1 344	1 772	584	41	151
NEGLECTANCE--DEFENDANT	356	105 333	66 490	12 352	26 491	28 002	23 649	1 120	6 313	1 200	2 845	2 540	2 988	3 475	1 317	151	160
NEGLECTANCE--PLAINTIFF	454	106 881	74 275	8 819	23 787	23 477	28 228	3 483	5 214	936	2 259	2 413	2 595	2 955	1 084	51	122
PATENT, TRADEMARK, AND COPYRIGHT LAW	237	100 492	98 504	94	19 773	16 547	14 669	3 318	6 095	733	2 335	3 185	2 585	3 760	1 015	47	202
REAL ESTATE	285	65 256	37 995	7 488	19 773	16 547	14 669	2 523	3 775	567	1 395	2 460	2 460	2 580	855	40	119
TAXATION	90	29 540	17 001	6 358	6 181	6 103	5 940	846	1 361	191	511	2 675	658	850	316	55	194
WILLS, ESTATE PLANNING, AND PROBATE	311	75 403	52 836	13 509	29 058	18 608	14 084	2 944	4 297	601	1 372	2 282	2 346	2 925	1 165	37	137
OTHER SPECIALIZED FIELD	418	149 176	100 127	11 590	37 459	38 861	34 133	4 966	8 818	1 301	3 830	2 945	3 666	4 988	1 512	50	182

See footnotes at end of table.

TABLE 4. Nature of Practice by Form of Practice and Size of Standard Metropolitan Statistical Areas: 1967—Continued

(Data are shown only for firms with 4 employees or more. Data for all firms with 4 employees or more are shown in tables 1A, 1B, and 1C)

Form and nature of practice and SMSA size	Firms reporting nature of practice, nonpayroll expenses, and employment and payroll by occupation										Sole practitioners and partners					
	Firms (number)	Receipts			Payroll, entire year (\$1,000)	Nonpayroll, expenses ¹ (\$1,000)	All employees		Associate lawyers			Number	Average annual net income ² (\$1,000)	Average annual net income per firm ³ (\$1,000)		
		Total (\$1,000)	From specialties				Payroll, first quarter (\$1,000)	Number	Payroll, first quarter (\$1,000)	Number	Payroll, first quarter (\$1,000)				Number	
			Primary (\$1,000)	Other (\$1,000)												Other (\$1,000)
SMSA SIZE AND NATURE OF PRACTICE--CONTINUED																
SMSA'S WITH POPULATION OF 1,000,000 OR MORE--CONTINUED																
SELECTED COMBINATIONS OF 2 OR MORE SPECIALTIES:																
BANKING AND COMMERCIAL LAW--CORPORATIONS, BANKING AND COMMERCIAL LAW--REAL ESTATE, BANKING AND REAL ESTATE--WILLS, ESTATE PLANNING,	55	32 375	12 288	8 724	11 363	8 430	7 109	1 130	1 864	261	691	2 647	869	1 173	411	306
CORPORATIONS--INSURANCE LAW,	18	4 526	2 230	1 210	1 086	1 009	1 219	1 162	232	29	71	2 448	133	161	58	128
CORPORATIONS--NEGLECTANCE, DEFENDANT,	27	7 331	3 244	1 969	2 118	2 112	1 227	286	449	71	165	2 323	216	284	95	148
CORPORATIONS--NEGLECTANCE, DEFENDANT,	14	5 812	2 705	1 802	1 265	1 488	976	186	300	51	109	2 137	135	191	83	239
CORPORATIONS--NEGLECTANCE, PLAINTIFF,	17	11 529	4 550	3 138	3 841	3 062	2 091	418	750	113	531	2 929	505	599	152	354
CORPORATIONS--REAL ESTATE, PLAINTIFF,	18	3 628	1 387	989	1 252	1 028	954	122	214	35	88	2 514	92	126	37	97
CORPORATIONS--REAL ESTATE,	39	11 933	5 187	3 572	3 174	3 035	3 068	429	922	108	277	2 564	321	415	158	149
CORPORATIONS--TAXATION,	30	16 838	7 776	4 685	4 377	4 082	3 102	483	922	130	402	3 092	353	520	167	322
CORPORATIONS--WILLS, ESTATE PLANNING, AND PROBATE,	126	48 011	20 223	13 928	13 860	11 908	8 760	1 723	2 759	374	1 019	2 724	1 356	1 750	736	217
CORPORATIONS--OTHER SPECIALIZED FIELD,	50	45 647	20 760	12 707	12 180	13 724	8 934	1 513	2 951	409	1 321	3 229	1 104	1 630	360	460
CRIMINAL LAW--DOMESTIC RELATIONS,	19	2 116	1 006	675	435	539	629	110	135	24	52	2 166	86	83	24	50
DOMESTIC RELATIONS--NEGLECTANCE, PLAINTIFF,	17	3 132	1 419	922	791	932	932	97	139	24	52	2 166	73	87	39	95
INSURANCE LAW--NEGLECTANCE, DEFENDANT,	39	11 636	5 399	3 724	2 513	3 285	2 473	454	720	123	321	2 609	331	399	147	151
INSURANCE LAW--NEGLECTANCE, PLAINTIFF,	22	3 858	2 030	1 311	517	914	836	141	195	50	76	1 520	91	119	50	96
NEGLECTANCE, DEFENDANT--NEGLECTANCE, PLAINTIFF,	59	15 371	8 052	5 076	2 243	3 599	4 031	542	829	159	369	2 320	383	460	163	131
NEGLECTANCE, DEFENDANT--WILLS, ESTATE PLANNING, AND PROBATE,	16	4 949	2 113	1 389	1 447	1 056	809	171	246	34	77	2 264	137	169	88	193
NEGLECTANCE, PLAINTIFF--REAL ESTATE,	19	3 116	1 317	826	973	706	834	111	154	23	49	2 130	88	105	33	83
NEGLECTANCE, PLAINTIFF--WILLS, ESTATE PLANNING, AND PROBATE,	27	4 341	1 642	1 118	1 581	861	883	177	178	53	73	1 377	124	105	70	96
NEGLECTANCE, PLAINTIFF--OTHER SPECIALIZED FIELD,	27	6 736	3 292	2 336	1 108	1 764	2 024	215	340	61	152	2 491	154	188	64	109
REAL ESTATE--WILLS, ESTATE PLANNING, AND PROBATE,	69	11 327	4 874	3 289	3 164	3 004	2 367	537	712	105	224	2 133	432	488	181	86
TAXATION--WILLS, ESTATE PLANNING, AND PROBATE,	26	4 527	1 882	1 395	1 250	1 224	937	211	274	32	76	2 375	179	198	58	91
WILLS, ESTATE PLANNING, AND PROBATE--OTHER SPECIALIZED FIELD,	17	3 253	1 479	936	838	773	574	112	181	30	73	2 433	87	108	46	112
CORPORATIONS--REAL ESTATE--WILLS, ESTATE PLANNING, AND PROBATE,	21	5 344	1 768	2 799	777	1 333	1 090	217	347	50	110	2 200	167	237	80	139
CORPORATIONS--TAXATIONS--WILLS, ESTATE PLANNING, AND PROBATE,	52	9 763	3 539	5 292	932	2 590	2 392	372	552	70	183	2 614	302	369	151	92
SMSA'S WITH POPULATION OF 250,000 TO 999,999,	2 349	588 146	166 334	40 449	381 363	127 446	114 608	21 347	28 918	4 619	10 221	2 212	16 767	18 724	9 653	147
GENERAL PRACTICE ONLY,	1 068	271 690	-	-	271 690	57 377	50 787	9 917	13 072	2 065	4 420	2 140	7 863	8 663	4 768	34
SPECIALIZED PRACTICE,	1 281	316 456	166 334	40 449	109 673	70 069	63 821	11 430	15 846	2 554	5 801	2 271	8 904	10 061	4 885	143
PRIMARY SPECIALTY:																
BANKING AND COMMERCIAL LAW,	78	17 561	7 318	2 571	7 672	4 550	3 881	772	1 042	162	379	2 339	610	663	267	117
CORPORATIONS,	156	57 980	26 922	8 634	22 424	11 977	9 638	1 835	2 694	441	1 089	2 469	1 394	1 605	887	233
CRIMINAL LAW,	10	1 590	892	170	528	340	313	54	76	15	29	1 933	39	47	23	94
DOMESTIC RELATIONS,	30	3 279	1 276	471	1 532	764	665	173	202	47	65	1 382	126	137	43	62
INSURANCE LAW,	93	25 687	15 107	3 037	7 543	5 907	5 426	921	1 341	257	590	2 295	664	751	400	154
NEGLECTANCE, DEFENDANT,	226	66 292	35 713	7 406	23 173	14 191	13 203	2 276	3 195	546	1 242	2 274	1 738	1 961	1 011	172
NEGLECTANCE, PLAINTIFF,	197	39 821	24 003	3 894	11 924	8 605	10 540	1 457	1 992	340	716	2 105	1 123	1 545	38	105
PATENT, TRADEMARK, AND COPYRIGHT LAW,	28	7 502	7 116	32	354	2 023	1 441	263	429	60	187	3 116	203	242	93	144
REAL ESTATE,	142	30 339	14 636	3 849	11 854	7 494	5 648	1 277	1 690	221	487	3 103	1 056	1 203	507	121
TAXATION,	26	6 379	2 820	2 302	2 502	1 726	1 067	212	362	47	145	3 085	1 165	217	68	138
WILLS, ESTATE PLANNING, AND PROBATE,	180	32 635	12 516	5 352	14 767	6 795	5 620	1 286	1 596	252	444	1 761	1 034	1 152	652	112
OTHER SPECIALIZED FIELD,	115	27 391	18 015	2 731	6 645	5 697	6 379	904	1 227	166	428	2 578	752	808	389	133

See footnotes at end of table.

TABLE 4. Nature of Practice by Form of Practice and Size of Standard Metropolitan Statistical Areas: 1967—Continued

(Data are shown only for firms with 4 employees or more. Data for all firms with 4 employees or more are shown in tables 1A, 1B, and 1C)

Form and nature of practice and SMSA size	Firms reporting nature of practice, nonpayroll expenses, and employment and payroll by occupation										Sole practitioners and partners							
	Firms (number)	Receipts				Payroll, entire year (\$1,000)	Nonpayroll, expenses ¹ (\$1,000)	Employment and payroll			Payroll, first quarter (\$1,000)	Number	Average annual net income ² (\$1,000)					
		From specialties		Other (\$1,000)	All employees			Associate lawyers	Other employees									
		Total (\$1,000)	Primary (\$1,000)							Other (\$1,000)				Number	Payroll first quarter (\$1,000)	Quarterly average per associate lawyer (dollars)	Number	Payroll, first quarter (\$1,000)
SMSA SIZE AND NATURE OF PRACTICE--CONTINUEO																		
REMAINDER OF THE UNITED STATES.	1 867	245 081	43 882	15 261	185 938	47 706	48 153	10 910	11 610	1 522	2 804	1 842	9 409	8 813	5 161	29	80	
GENERAL PRACTICE ONLY	1 135	143 987	-	-	143 987	28 338	28 341	6 676	7 029	892	1 612	1 807	5 787	5 417	3 183	27	77	
SPECIALIZED PRACTICE.	732	101 094	43 882	15 261	41 951	19 368	19 812	4 234	4 581	630	1 192	1 892	3 622	3 396	1 978	51	85	
PRIMARY SPECIALTY:																		
BANKING AND COMMERCIAL LAW.	22	2 112	865	404	843	429	572	112	115	10	21	2 100	102	94	46	24	51	
CORPORATIONS.	66	8 257	3 244	1 654	3 359	1 386	1 386	345	308	38	65	1 710	301	243	209	26	83	
CRIMINAL LAW.	13	1 094	536	300	258	225	278	54	33	12	12	1 000	42	21	25	24	45	
INSURANCE LAW.	28	4 876	2 586	609	1 681	950	828	204	233	92	92	4 000	181	141	91	34	111	
NEGLECTANCE, OEFENOANT	99	19 177	8 750	2 322	8 105	3 557	3 384	739	850	139	261	1 877	604	589	330	37	124	
NEGLECTANCE, PLAINTIFF	145	19 125	9 078	2 178	7 869	3 607	4 831	750	889	142	298	2 098	619	591	285	37	73	
REAL ESTATE.	91	10 919	4 328	2 543	4 048	2 181	2 068	525	497	72	84	1 166	460	420	270	74	80	
TAXATION.	6	948	454	212	282	240	230	48	57	7	14	2 000	41	43	13	37	80	
WILLS, ESTATE PLANNING, AND PROBATE	234	30 012	11 615	4 590	13 807	5 955	5 512	1 305	1 432	167	308	1 844	1 138	1 124	639	29	79	
OTHER SPECIALIZED FIELO	28	4 574	2 426	449	1 699	840	728	152	167	20	37	1 850	132	130	70	43	107	
SELECTED COMBINATIONS OF 2 OR MORE SPECIALTIES:																		
BANKING AND COMMERCIAL LAW--WILLS, ESTATE PLANNING, AND PROBATE.	12	1 188	526	321	341	199	325	56	51	2	3	1 500	54	48	26	26	55	
CORPORATIONS--NEGLECTANCE, OEFENOANT	18	2 417	879	718	820	399	523	106	93	10	22	2 200	96	71	57	30	94	
CORPORATIONS--WILLS, ESTATE PLANNING, AND PROBATE.	17	2 558	994	736	828	385	440	85	85	6	10	1 666	79	75	44	39	102	
CRIMINAL LAW--DOMESTIC RELATIONS.	11	885	424	226	235	173	239	46	26	12	12	1 000	34	14	22	22	43	
NEGLECTANCE, OEFENOANT--NEGLECTANCE, PLAINTIFF.	18	2 548	975	692	881	628	559	122	119	19	46	2 421	103	73	34	40	76	
NEGLECTANCE, OEFENOANT--WILLS, ESTATE PLANNING, AND PROBATE.	21	4 145	1 622	1 244	1 279	871	574	136	182	31	73	2 354	105	109	63	43	129	
NEGLECTANCE, PLAINTIFF--REAL ESTATE.	15	1 138	408	305	425	230	458	68	68	4	7	1 750	64	61	36	13	30	
NEGLECTANCE, PLAINTIFF--WILLS, ESTATE PLANNING, AND PROBATE.	23	1 915	674	538	703	327	532	102	94	28	26	928	74	68	38	28	46	
REAL ESTATE--WILLS, ESTATE PLANNING, AND PROBATE.	56	6 408	2 488	2 055	1 865	1 454	1 069	305	345	23	46	2 000	282	299	152	26	69	
WILLS, ESTATE PLANNING, AND PROBATE--OTHER SPECIALIZED FIELO.	12	1 188	384	300	504	195	302	51	42	13	15	1 153	38	27	35	20	58	

Standard Notes: - Represents zero. D Withheld to avoid disclosure. NA Not available. X Not applicable.

¹Excludes interest on loans or other indebtedness.

²Calculated as follows: ["Receipts" (col. 2), less the sum of "Payroll entire year" (col. 6) plus "Nonpayroll expenses" (col. 7)] divided by number of "Sole Practitioners and Partners" (col. 15).

³Calculated as follows: ["Receipts" (col. 2), less the sum of "Payroll entire year" (col. 6) plus "Nonpayroll expenses" (col. 7)] divided by number of "Firms" (col. 1).

TABLE 5. Class of Client, by Number of Lawyers and Form of Practice—United States: 1967

(Data are shown only for firms with 4 employees or more)

Number of lawyers, ¹ class of client, and form of practice	All firms ²			Firms reporting class of client, nonpayroll expenses, and employment and payroll by occupation										Average annual net income per firm ⁶ (\$1,000)
	Number	Receipts (\$1,000)	Payroll, entire year (\$1,000)	Firms (number)	Receipts (\$1,000)	Payroll, entire year (\$1,000)	Nonpayroll expenses ⁴ (\$1,000)	Associate lawyers			Sole practitioners and partners			
								Number	Payroll, first quarter		Number	Average annual net income ⁵ (\$1,000)		
									Total (\$1,000)	Quarterly average per associate lawyer (dollars)				
UNITED STATES														
TOTAL	11 862	3 114 033	752 640	9 562	2 630 615	633 447	547 592	21 356	54 723	2 562	36 775	39	152	
FIRMS WITH 1 LAWYER				329	35 609	7 684	12 259	-	-	-	332	47	48	
PRIMARY CLASS OF CLIENT:														
INDIVIDUALS AND BUSINESSES . .				278	30 499	6 207	10 651	-	-	-	279	49	49	
INDIVIDUALS				206	23 069	4 040	8 130	-	-	-	206	53	53	
BUSINESSES				68	6 990	2 044	2 302	-	-	-	69	38	39	
COMBINATION OF INDIVIDUALS AND BUSINESSES				4	440	123	219	-	-	-	4	25	25	
OTHER CLASS OF CLIENT ³				51	5 110	1 477	1 608	-	-	-	53	38	40	
FIRMS WITH 2 LAWYERS				1 164	121 297	27 113	32 354	575	1 362	2 373	1 765	35	53	
PRIMARY CLASS OF CLIENT:														
INDIVIDUALS AND BUSINESSES . .				1 013	106 167	23 549	28 524	492	1 179	2 402	1 544	35	53	
INDIVIDUALS				763	74 466	15 843	19 401	365	845	2 323	1 165	34	51	
BUSINESSES				193	26 398	6 505	7 301	98	265	2 704	294	43	65	
COMBINATION OF INDIVIDUALS AND BUSINESSES				57	5 303	1 201	1 822	29	69	2 379	85	27	40	
OTHER CLASS OF CLIENT ³				151	15 130	3 564	3 830	83	183	2 204	221	35	51	
FIRMS WITH 3 LAWYERS				2 082	260 008	56 782	62 746	1 933	4 061	2 100	4 400	32	68	
PRIMARY CLASS OF CLIENT:														
INDIVIDUALS AND BUSINESSES . .				1 711	213 434	47 231	52 508	1 603	3 364	2 098	3 614	32	66	
INDIVIDUALS				1 140	130 863	28 064	32 917	1 067	1 962	1 838	2 419	29	61	
BUSINESSES				452	68 287	16 213	16 926	438	1 201	2 742	927	38	78	
COMBINATION OF INDIVIDUALS AND BUSINESSES				119	14 284	2 954	2 665	98	201	2 051	268	32	73	
OTHER CLASS OF CLIENT ³				371	46 574	9 551	10 238	330	697	2 112	786	34	72	
FIRMS WITH 4 LAWYERS				1 802	278 444	58 831	65 302	2 134	4 542	2 128	5 138	30	86	
PRIMARY CLASS OF CLIENT:														
INDIVIDUALS AND BUSINESSES . .				1 434	225 724	47 332	52 207	1 708	3 700	2 166	4 084	31	88	
INDIVIDUALS				815	123 925	25 314	27 413	899	1 853	2 061	2 385	30	87	
BUSINESSES				476	80 703	17 978	20 328	669	1 587	2 372	1 263	34	89	
COMBINATION OF INDIVIDUALS AND BUSINESSES				143	21 096	4 040	4 466	140	260	1 857	436	29	88	
OTHER CLASS OF CLIENT ³				368	52 720	11 499	13 095	426	842	1 976	1 054	27	76	
FIRMS WITH 5 LAWYERS				1 156	238 638	51 129	50 480	1 828	3 965	2 169	4 062	34	119	
PRIMARY CLASS OF CLIENT:														
INDIVIDUALS AND BUSINESSES . .				930	193 024	41 375	40 714	1 487	3 215	2 162	3 263	34	119	
INDIVIDUALS				448	91 940	19 623	19 431	730	1 473	2 017	1 530	35	118	
BUSINESSES				412	87 106	18 882	18 330	648	1 530	2 361	1 437	35	121	
COMBINATION OF INDIVIDUALS AND BUSINESSES				70	13 978	2 870	2 953	109	212	1 944	296	28	117	
OTHER CLASS OF CLIENT ³				226	45 614	9 754	9 766	341	750	2 199	799	33	115	
FIRMS WITH 6 LAWYERS				785	197 213	41 266	42 602	1 576	3 535	2 243	3 164	36	144	
PRIMARY CLASS OF CLIENT:														
INDIVIDUALS AND BUSINESSES . .				648	162 995	34 156	35 275	1 304	2 926	2 243	2 602	36	144	
INDIVIDUALS				252	58 270	12 024	12 405	494	1 033	2 091	1 024	33	134	
BUSINESSES				339	90 843	19 927	20 687	700	1 756	2 508	1 346	37	148	
COMBINATION OF INDIVIDUALS AND BUSINESSES				57	13 882	2 205	2 183	110	137	1 245	232	41	167	
OTHER CLASS OF CLIENT ³				137	34 218	7 110	7 327	272	609	2 238	562	35	144	
FIRMS WITH 7 LAWYERS				486	142 856	31 523	29 488	1 234	2 797	2 266	2 189	37	168	
PRIMARY CLASS OF CLIENT:														
INDIVIDUALS AND BUSINESSES . .				395	116 519	25 903	24 255	1 020	2 318	2 272	1 759	38	168	
INDIVIDUALS				141	40 075	9 264	8 505	387	788	2 036	614	36	158	
BUSINESSES				214	65 677	14 494	13 881	549	1 358	2 473	949	39	174	
COMBINATION OF INDIVIDUALS AND BUSINESSES				40	10 767	2 145	1 869	84	172	2 047	196	34	169	
OTHER CLASS OF CLIENT ³				91	26 337	5 620	5 233	214	479	2 238	430	36	170	
FIRMS WITH 8 TO 12 LAWYERS				1 037	414 040	96 834	84 449	3 690	8 940	2 422	6 075	38	224	
PRIMARY CLASS OF CLIENT:														
INDIVIDUALS AND BUSINESSES . .				851	344 319	80 829	70 256	3 067	7 534	2 456	4 971	39	227	
INDIVIDUALS				203	77 623	19 648	16 997	786	1 772	2 254	1 078	38	202	
BUSINESSES				563	234 910	54 668	47 556	2 035	5 239	2 574	3 346	40	236	
COMBINATION OF INDIVIDUALS AND BUSINESSES				85	31 786	6 513	5 703	246	523	2 126	547	36	230	
OTHER CLASS OF CLIENT ³				186	69 721	16 005	14 193	623	1 406	2 256	1 104	36	212	
FIRMS WITH 13 TO 19 LAWYERS				398	286 799	74 229	54 881	2 529	6 935	2 742	3 504	45	396	
PRIMARY CLASS OF CLIENT:														
INDIVIDUALS AND BUSINESSES . .				362	261 819	67 891	50 598	2 304	6 378	2 768	3 183	45	396	
INDIVIDUALS				55	44 990	12 712	9 457	410	1 388	3 385	398	57	415	
BUSINESSES				281	201 255	51 263	38 426	1 744	4 586	2 629	2 556	44	397	
COMBINATION OF INDIVIDUALS AND BUSINESSES				26	15 574	3 916	2 715	150	404	2 693	229	39	344	
OTHER CLASS OF CLIENT ³				36	24 980	6 338	4 283	225	557	2 475	321	45	399	

See footnotes at end of table.

TABLE 5. Class of Client, by Number of Lawyers and Form of Practice-United States
1967-Continued

(Data are shown only for firms with 4 employees or more)

Number of lawyers, ¹ class of client, and form of practice	All firms ²			Firms reporting class of client, nonpayroll expenses, and employment and payroll by occupation									Average annual net income per firm ⁶
	Number	Receipts (\$1,000)	Payroll, entire year (\$1,000)	Firms (number)	Receipts (\$1,000)	Payroll, entire year (\$1,000)	Nonpayroll expenses ⁴ (\$1,000)	Associate lawyers			Sole practitioners and partners		
								Number	Payroll, first quarter		Number	Average annual net income ⁵ (\$1,000)	
									Total (\$1,000)	Quarterly average per associate lawyer (dollars)			
UNITED STATES--CONTINUED													
FIRMS WITH 20 TO 49 LAWYERS				268	387 710	107 253	71 177	3 497	10 370	2 965	4 306	49	761
PRIMARY CLASS OF CLIENT:													
INDIVIDUALS AND BUSINESSES				235	344 878	95 381	63 311	3 106	9 222	2 969	3 826	49	792
INDIVIDUALS				19	23 848	6 547	4 982	205	609	2 970	276	45	648
BUSINESSES				203	300 225	83 667	54 531	2 740	8 164	2 979	3 318	49	798
COMBINATION OF INDIVIDUALS AND BUSINESSES				13	20 805	5 167	3 798	161	449	2 788	232	51	911
OTHER CLASS OF CLIENT ³				33	42 832	11 872	7 866	391	1 148	2 936	480	48	700
FIRMS WITH 50 OR MORE LAWYERS				55	268 001	80 803	41 854	2 360	8 216	3 481	1 840	79	2 643
PRIMARY CLASS OF CLIENT:													
INDIVIDUALS AND BUSINESSES				49	235 499	70 030	36 859	2 050	7 092	3 459	1 640	78	2 625
INDIVIDUALS				2	(N)	(N)	(N)	(N)	(N)	(N)	(N)	(N)	(N)
BUSINESSES				43	209 780	63 329	32 744	1 846	6 401	3 467	1 460	78	2 644
COMBINATION OF INDIVIDUALS AND BUSINESSES				4	17 266	3 851	2 383	142	479	3 373	110	100	2 758
OTHER CLASS OF CLIENT				6	32 502	10 773	4 995	310	1 124	3 625	200	84	2 789
SOLE PRACTITIONERS													
TOTAL	3 218	357 566	102 567	1 691	213 609	65 285	59 813	2 850	6 725	2 359	1 707	52	52
FIRMS WITH 1 LAWYER				329	35 609	7 684	12 259	-	-	-	332	47	48
PRIMARY CLASS OF CLIENT:													
INDIVIDUALS AND BUSINESSES				278	30 499	6 207	10 651	-	-	-	279	49	49
INDIVIDUALS				206	23 069	4 040	8 130	-	-	-	206	53	53
BUSINESSES				68	6 990	2 044	2 302	-	-	-	69	38	39
COMBINATION OF INDIVIDUALS AND BUSINESSES				4	440	123	219	-	-	-	4	25	25
OTHER CLASS OF CLIENT ³				51	5 110	1 477	1 608	-	-	-	53	38	40
FIRMS WITH 2 LAWYERS				572	55 192	15 016	14 708	575	1 362	2 368	575	44	45
PRIMARY CLASS OF CLIENT:													
INDIVIDUALS AND BUSINESSES				490	48 262	12 961	12 960	492	1 179	2 396	492	45	46
INDIVIDUALS				364	33 794	8 673	8 410	365	845	2 315	365	46	46
BUSINESSES				97	12 133	3 646	3 307	98	265	2 704	98	53	53
COMBINATION OF INDIVIDUALS AND BUSINESSES				29	2 335	642	1 243	29	69	2 379	29	16	16
OTHER CLASS OF CLIENT ³				82	6 930	2 055	1 748	83	183	2 204	83	38	38
FIRMS WITH 3 LAWYERS				494	57 701	18 583	15 793	1 000	2 196	2 196	500	47	47
PRIMARY CLASS OF CLIENT:													
INDIVIDUALS AND BUSINESSES				409	47 122	15 456	13 146	830	1 815	2 186	415	45	45
INDIVIDUALS				280	29 617	9 167	8 671	568	1 058	1 862	284	41	42
BUSINESSES				115	15 286	5 487	4 142	230	666	2 895	115	49	49
COMBINATION OF INDIVIDUALS AND BUSINESSES				14	2 219	802	333	32	91	2 843	16	68	77
OTHER CLASS OF CLIENT ³				85	10 579	3 127	2 647	170	381	2 241	85	57	57
FIRMS WITH 4 LAWYERS				144	25 421	8 731	6 891	444	1 183	2 664	148	66	68
PRIMARY CLASS OF CLIENT:													
INDIVIDUALS AND BUSINESSES				121	21 443	7 341	5 962	375	994	2 650	125	65	67
INDIVIDUALS				59	10 699	3 574	2 772	186	446	2 397	62	70	74
BUSINESSES				59	10 417	3 598	3 124	180	525	2 916	60	62	63
COMBINATION OF INDIVIDUALS AND BUSINESSES				3	327	169	66	9	23	2 555	3	31	31
OTHER CLASS OF CLIENT ³				23	3 978	1 390	929	69	187	2 739	23	72	72
FIRMS WITH 5 LAWYERS				71	14 937	5 837	3 781	284	720	2 535	71	75	75
PRIMARY CLASS OF CLIENT:													
INDIVIDUALS AND BUSINESSES				59	12 264	4 643	3 241	236	576	2 440	59	74	74
INDIVIDUALS				31	6 840	2 320	1 779	124	277	2 233	31	88	88
BUSINESSES				24	4 785	2 057	1 192	96	267	2 781	24	64	64
COMBINATION OF INDIVIDUALS AND BUSINESSES				4	639	266	270	16	32	2 000	4	26	26
OTHER CLASS OF CLIENT ³				12	2 673	1 194	540	48	144	3 000	12	78	78
FIRMS WITH 6 LAWYERS				34	9 172	3 294	2 209	170	462	2 717	34	108	108
PRIMARY CLASS OF CLIENT:													
INDIVIDUALS AND BUSINESSES				28	7 103	2 521	1 847	140	356	2 542	28	98	98
INDIVIDUALS				14	3 887	1 136	900	70	175	2 500	14	132	132
BUSINESSES				14	3 216	1 385	947	70	181	2 585	14	63	63
COMBINATION OF INDIVIDUALS AND BUSINESSES				-	-	-	-	-	-	-	-	-	-
OTHER CLASS OF CLIENT ³				6	2 069	773	362	30	106	3 533	6	156	156
FIRMS WITH 7 LAWYERS				23	3 931	1 471	1 210	138	178	1 289	23	54	54
PRIMARY CLASS OF CLIENT:													
INDIVIDUALS AND BUSINESSES				21	3 394	1 226	1 057	126	152	1 206	21	53	53
INDIVIDUALS				17	2 198	858	806	102	118	1 156	17	31	31
BUSINESSES				3	943	314	217	18	29	1 611	3	137	137
COMBINATION OF INDIVIDUALS AND BUSINESSES				1	(N)	(N)	(N)	(N)	(N)	(N)	(N)	(N)	(N)
OTHER CLASS OF CLIENT ³				2	(N)	(N)	(N)	(N)	(N)	(N)	(N)	(N)	(N)

See footnotes at end of table.

TABLE 5. Class of Client, by Number of Lawyers and Form of Practice—United States: 1967—Continued

(Data are shown only for firms with 4 employees or more)

Number of lawyers, ¹ class of client, and form of practice	All firms ²			Firms reporting class of client, nonpayroll expenses, and employment and payroll by occupation									Average annual net income per firm ⁶
	Number	Receipts (\$1,000)	Payroll, entire year (\$1,000)	Firms (number)	Receipts (\$1,000)	Payroll, entire year (\$1,000)	Nonpayroll expenses ⁴ (\$1,000)	Associate lawyers			Sole practitioners and partners		
								Number	Payroll, first quarter		Number	Average annual net income ⁵ (\$1,000)	
									Total (\$1,000)	Quarterly average per associate lawyer (dollars)			
SOLE PRACTITIONERS--CONTINUED													
FIRMS WITH 8 TO 12 LAWYERS				18	8 006	2 779	1 999	150	369	2 460	18	179	179
PRIMARY CLASS OF CLIENT:													
INDIVIDUALS AND BUSINESSES				14	6 727	2 149	1 617	117	265	2 264	14	212	212
INDIVIDUALS				7	2 362	854	627	58	123	2 120	7	126	126
BUSINESSES				7	4 365	1 295	990	59	142	2 406	7	297	297
COMBINATION OF INDIVIDUALS AND BUSINESSES				-	-	-	-	-	-	-	-	-	-
OTHER CLASS OF CLIENT ³				4	1 279	630	382	33	104	3 151	4	67	67
FIRMS WITH 13 TO 19 LAWYERS				5	2 943	1 513	809	65	212	3 261	5	124	124
PRIMARY CLASS OF CLIENT:													
INDIVIDUALS AND BUSINESSES				5	2 943	1 513	809	65	212	3 261	5	124	124
INDIVIDUALS				-	-	-	-	-	-	-	-	-	-
BUSINESSES				5	2 943	1 513	809	65	212	3 261	5	124	124
COMBINATION OF INDIVIDUALS AND BUSINESSES				-	-	-	-	-	-	-	-	-	-
OTHER CLASS OF CLIENT				-	-	-	-	-	-	-	-	-	-
FIRMS WITH 20 TO 49 LAWYERS				1	(N)	(N)	(N)	(N)	(N)	(N)	(N)	(N)	(N)
PRIMARY CLASS OF CLIENT:													
INDIVIDUALS AND BUSINESSES				1	(N)	(N)	(N)	(N)	(N)	(N)	(N)	(N)	(N)
INDIVIDUALS				1	(N)	(N)	(N)	(N)	(N)	(N)	(N)	(N)	(N)
BUSINESSES				-	-	-	-	-	-	-	-	-	-
COMBINATION OF INDIVIDUALS AND BUSINESSES				-	-	-	-	-	-	-	-	-	-
OTHER CLASS OF CLIENT ³				-	-	-	-	-	-	-	-	-	-
FIRMS WITH 50 OR MORE LAWYERS				-	-	-	-	-	-	-	-	-	-
PRIMARY CLASS OF CLIENT:													
INDIVIDUALS AND BUSINESSES				-	-	-	-	-	-	-	-	-	-
INDIVIDUALS				-	-	-	-	-	-	-	-	-	-
BUSINESSES				-	-	-	-	-	-	-	-	-	-
COMBINATION OF INDIVIDUALS AND BUSINESSES				-	-	-	-	-	-	-	-	-	-
OTHER CLASS OF CLIENT ³				-	-	-	-	-	-	-	-	-	-
PARTNERSHIPS													
TOTAL	8 644	2 756 467	650 073	7 871	2 417 006	568 162	487 779	18 506	47 998	2 593	35 068	39	173
FIRMS WITH 1 LAWYER													
PRIMARY CLASS OF CLIENT:													
INDIVIDUALS AND BUSINESSES				-	-	-	-	-	-	-	-	-	-
INDIVIDUALS				-	-	-	-	-	-	-	-	-	-
BUSINESSES				-	-	-	-	-	-	-	-	-	-
COMBINATION OF INDIVIDUALS AND BUSINESSES				-	-	-	-	-	-	-	-	-	-
OTHER CLASS OF CLIENT ³				-	-	-	-	-	-	-	-	-	-
FIRMS WITH 2 LAWYERS													
PRIMARY CLASS OF CLIENT:				592	66 105	12 097	17 646	-	-	-	1 190	31	61
INDIVIDUALS AND BUSINESSES				523	57 905	10 588	15 564	-	-	-	1 052	30	61
INDIVIDUALS				399	40 672	7 170	10 991	-	-	-	800	28	56
BUSINESSES				96	14 265	2 859	3 994	-	-	-	196	38	77
COMBINATION OF INDIVIDUALS AND BUSINESSES				28	2 968	559	579	-	-	-	56	33	65
OTHER CLASS OF CLIENT ³				69	8 200	1 509	2 082	-	-	-	138	33	67
FIRMS WITH 3 LAWYERS													
PRIMARY CLASS OF CLIENT:				1 588	202 307	38 199	46 953	933	1 865	1 998	3 900	30	74
INDIVIDUALS AND BUSINESSES				1 302	166 312	31 775	39 362	773	1 549	2 003	3 199	30	73
INDIVIDUALS				860	101 246	18 897	24 246	499	904	1 811	2 135	27	68
BUSINESSES				337	53 001	10 726	12 784	208	535	2 572	812	36	88
COMBINATION OF INDIVIDUALS AND BUSINESSES				105	12 065	2 152	2 332	66	110	1 666	252	30	72
OTHER CLASS OF CLIENT ³				286	35 995	6 424	7 591	160	316	1 975	701	31	77
FIRMS WITH 4 LAWYERS													
PRIMARY CLASS OF CLIENT:				1 658	253 023	50 100	58 411	1 690	3 359	1 987	4 990	29	87
INDIVIDUALS AND BUSINESSES				1 313	204 281	39 991	46 245	1 333	2 706	2 030	3 959	30	70
INDIVIDUALS				756	113 226	21 740	24 641	713	1 407	1 973	2 323	29	88
BUSINESSES				417	70 286	14 380	17 204	489	1 062	2 171	1 203	32	33
COMBINATION OF INDIVIDUALS AND BUSINESSES				140	20 769	3 871	4 400	131	237	1 809	433	29	89
OTHER CLASS OF CLIENT ³				345	48 742	10 109	12 166	757	653	1 829	1 031	26	77
FIRMS WITH 5 LAWYERS													
PRIMARY CLASS OF CLIENT:				1 085	223 701	45 292	46 699	1 544	3 245	2 101	3 991	33	121
INDIVIDUALS AND BUSINESSES				871	180 760	36 732	37 473	1 251	2 639	2 109	3 204	33	122
INDIVIDUALS				417	85 100	17 303	17 652	606	1 196	1 973	1 409	33	120
BUSINESSES				388	82 321	16 825	17 139	552	1 263	2 288	1 413	34	125
COMBINATION OF INDIVIDUALS AND BUSINESSES				66	13 339	2 604	2 683	93	180	1 935	292	28	122
OTHER CLASS OF CLIENT ³				214	42 941	8 560	9 226	293	606	2 068	787	32	118

See footnotes at end of table.

TABLE 5. Class of Client, by Number of Lawyers and Form of Practice—United States: 1967—Continued

(Data are shown only for firms with 4 employees or more)

Number of lawyers, ¹ class of client, and form of practice	All firms ²			Firms reporting class of client, nonpayroll expenses, and employment and payroll by occupation									Average annual net income per firm ⁶
	Number	Receipts	Payroll, entire year	Firms	Receipts	Payroll, entire year	Nonpayroll expenses ⁴	Associate lawyers			Sole practitioners and partners		
								Number	Payroll, first quarter		Number	Average annual net income ⁵	
									Total	Quarterly average per associate lawyer			
(\$1,000)	(\$1,000)	(\$1,000)	(number)	(\$1,000)	(\$1,000)	(\$1,000)	(\$1,000)	(dollars)	(\$1,000)	(\$1,000)			
PARTNERSHIPS--CONTINUED													
FIRMS WITH 6 LAWYERS				751	188 041	37 972	40 393	1 406	3 073	2 185	3 130	35	146
PRIMARY CLASS OF CLIENT:													
INDIVIDUALS AND BUSINESSES . .				620	155 892	31 635	33 428	1 164	2 570	2 207	2 574	35	146
INDIVIDUALS				238	54 383	10 888	11 505	424	858	2 023	1 010	32	134
BUSINESSES				325	87 627	18 542	19 740	630	1 575	2 500	1 332	37	152
COMBINATION OF INDIVIDUALS AND BUSINESSES				57	13 882	2 205	2 183	110	137	1 245	232	41	167
OTHER CLASS OF CLIENT ³				131	32 149	6 337	6 965	242	503	2 078	556	34	144
FIRMS WITH 7 LAWYERS				463	138 925	30 052	28 278	1 096	2 619	2 389	2 166	37	174
PRIMARY CLASS OF CLIENT:													
INDIVIDUALS AND BUSINESSES . .				374	113 125	24 677	23 198	894	2 166	2 422	1 738	38	174
INDIVIDUALS				124	37 877	8 406	7 699	285	670	2 350	597	36	176
BUSINESSES				211	64 734	14 180	13 664	531	1 329	2 502	946	39	175
COMBINATION OF INDIVIDUALS AND BUSINESSES				39	10 514	2 091	1 835	78	167	2 141	195	34	169
OTHER CLASS OF CLIENT ³				89	25 800	5 375	5 080	202	453	2 242	428	36	172
FIRMS WITH 8 TO 12 LAWYERS				1 019	406 034	94 055	82 450	3 540	8 571	2 421	6 057	38	225
PRIMARY CLASS OF CLIENT:													
INDIVIDUALS AND BUSINESSES . .				837	337 592	78 680	68 639	2 950	7 269	2 464	4 957	38	227
INDIVIDUALS				196	75 261	18 794	16 370	728	1 649	2 265	1 071	37	205
BUSINESSES				556	230 545	53 373	46 566	1 976	5 097	2 579	3 339	39	235
COMBINATION OF INDIVIDUALS AND BUSINESSES				85	31 786	6 513	5 703	246	523	2 126	547	36	230
OTHER CLASS OF CLIENT ³				182	68 442	15 375	13 811	590	1 302	2 206	1 100	36	215
FIRMS WITH 13 TO 19 LAWYERS				393	283 856	72 716	54 072	2 464	6 723	2 728	3 499	45	400
PRIMARY CLASS OF CLIENT:													
INDIVIDUALS AND BUSINESSES . .				357	258 876	66 378	49 789	2 239	6 166	2 753	3 178	45	400
INDIVIDUALS				55	44 990	12 712	9 457	410	1 388	3 385	398	57	415
BUSINESSES				276	198 312	49 750	37 617	1 679	4 374	2 605	2 551	43	402
COMBINATION OF INDIVIDUALS AND BUSINESSES				26	15 574	3 916	2 715	150	404	2 693	229	39	344
OTHER CLASS OF CLIENT ³				36	24 980	6 338	4 283	225	557	2 475	321	45	399
FIRMS WITH 20 TO 49 LAWYERS				267	387 013	106 876	71 023	3 473	10 327	2 973	4 305	49	783
PRIMARY CLASS OF CLIENT:													
INDIVIDUALS AND BUSINESSES . .				234	344 181	95 004	63 157	3 082	9 179	2 978	3 825	49	795
INDIVIDUALS				18	23 151	6 170	4 828	181	566	3 127	275	44	675
BUSINESSES				203	300 225	83 667	54 531	2 740	8 164	2 979	3 318	49	798
COMBINATION OF INDIVIDUALS AND BUSINESSES				13	20 805	5 167	3 798	161	449	2 788	232	51	911
OTHER CLASS OF CLIENT ³				33	42 832	11 872	7 866	391	1 148	2 936	480	48	700
FIRMS WITH 50 OR MORE LAWYERS				55	268 001	80 803	41 854	2 360	8 216	3 481	1 840	79	2 643
PRIMARY CLASS OF CLIENT:													
INDIVIDUALS AND BUSINESSES . .				49	235 499	70 030	36 859	2 050	7 092	3 459	1 640	78	2 625
INDIVIDUALS				2	(N)	(N)	(N)	(N)	(N)	(N)	(N)	(N)	(N)
BUSINESSES				43	209 780	63 329	32 744	1 846	6 401	3 467	1 460	78	2 644
COMBINATION OF INDIVIDUALS AND BUSINESSES				4	17 266	3 851	2 383	142	479	3 373	110	100	2 758
OTHER CLASS OF CLIENT ³				6	32 502	10 773	4 995	310	1 124	3 625	200	84	2 789

Standard Notes: - Represents zero. D Withheld to avoid disclosure. NA Not available. X Not applicable.

¹Number of lawyers includes sole practitioners and partners plus associate lawyers.

²Data for "All firms" include corporations and all other legal forms (except sole practitioners) with "partnerships." Other data are tabulated only for sole practitioners and partnerships. Data are shown in the "All firms" columns only at the level of greatest detail available for all firms. Data at more detailed levels are shown only for those firms reporting the additional detail.

³Includes firms with 50 percent of receipts from individuals and/or businesses and 50 percent from other sources.

⁴Excludes interest on loans or other indebtedness.

⁵Calculated as follows: ["Receipts" (col. 5), less the sum of "Payroll entire year" (col. 6) plus "Nonpayroll expenses" (col. 7)] divided by number of "Sole Practitioners and Partners" (col. 11).

⁶Calculated as follows: ["Receipts" (col. 5), less the sum of "Payroll entire year" (col. 6) plus "Nonpayroll expenses" (col. 7)] divided by number of "Firms" (col. 4).

TABLE 6. Class of Client, by Form of Practice and Size of Standard Metropolitan Statistical Areas: 1967

(Data are shown only for firms with 4 employees or more, and reporting class of client. Data for all firms with 4 employees or more are shown in tables IA, 1B, and 1C)

Class of client, form of practice, and SMSA size	Number	Receipts (\$1,000)	Payroll, entire year (\$1,000)	Nonpayroll expenses ¹ (\$1,000)	Associate lawyers			Sole practitioners and partners		Average annual net income per firm ³ (\$1,000)	Receipts by class of client				Other			
					Number	Total (\$1,000)	Quarterly average per associate lawyer (dollars)	Number	Average annual net income ² (\$1,000)		Individuals		Business firms			Government		
											Amount (\$1,000)	Percent of Total	Amount (\$1,000)	Percent of Total		Amount (\$1,000)	Percent of Total	Amount (\$1,000)
UNITED STATES																		
TOTAL	9 562	2 630 615	633 447	547 592	21 356	54 726	2 562	36 775	39	152	1 065 698	40.5	1 407 843	53.5	76 574	2.9	80 500	3.1
FIRMS WITH 50 PERCENT OR MORE OF RECEIPTS FROM INDIVIDUALS	5 424	1 012 093	228 432	225 855	7 891	17 792	2 254	16 197	34	103	723 636	71.5	260 528	25.7	18 720	1.8	9 209	.9
100 PERCENT FROM INDIVIDUALS	844	169 355	40 472	45 447	1 475	3 660	2 481	1 946	43	99	169 355	100.0	-	-	-	-	-	-
75 TO 99 PERCENT FROM INDIVIDUALS	1 902	294 831	63 827	66 777	2 149	4 570	2 126	5 045	33	86	249 537	84.6	39 426	13.4	4 480	1.5	1 388	.5
51 TO 74 PERCENT FROM INDIVIDUALS	1 298	235 356	51 650	49 146	1 781	5 708	2 081	4 174	52	102	147 492	63.2	74 012	31.7	7 960	3.4	5 872	1.7
50 PERCENT FROM INDIVIDUALS AND 50 PERCENT FROM OTHER CLASS OF CLIENTS	1 380	314 571	72 503	64 485	2 486	5 854	2 354	5 032	35	129	157 252	50.0	147 090	46.8	6 280	2.0	3 949	1.3
FIRMS WITH LESS THAN 50 PERCENT OF RECEIPTS FROM INDIVIDUALS	4 138	1 618 522	405 015	321 737	13 465	36 934	2 742	20 578	43	216	342 062	21.1	1 147 315	70.9	57 854	3.6	71 291	4.4
100 PERCENT FROM BUSINESS FIRMS	209	65 746	19 105	15 336	586	1 675	2 858	585	54	150	-	-	65 746	100.0	-	-	-	-
75 TO 99 PERCENT FROM BUSINESS FIRMS	1 742	823 069	214 413	165 034	7 009	20 301	2 896	9 396	47	255	120 924	14.7	694 973	84.4	5 398	.7	1 774	.2
51 TO 74 PERCENT FROM BUSINESS FIRMS	1 293	483 359	115 452	92 642	3 872	10 111	2 611	6 984	39	213	154 658	32.0	310 834	64.3	13 433	2.8	4 434	.9
COMBINATION OF BUSINESS AND GOVERNMENT 50 PERCENT OR MORE BUT NO ONE OF WHICH IS 50 PERCENT OR MORE	618	165 181	34 985	30 776	1 269	2 906	2 289	2 635	38	161	56 401	34.1	70 260	42.5	19 558	11.8	18 962	11.5
51 PERCENT OR MORE FROM GOVERNMENT	36	23 025	5 716	5 169	183	554	3 027	199	61	337	2 548	11.1	2 069	9.0	18 320	79.6	88	.4
ALL OTHERS REPORTING CLASS OF CLIENTS	240	58 142	15 344	12 780	546	1 387	2 540	779	39	125	7 531	13.0	3 433	5.9	1 145	2.0	46 033	79.2
FORM OF PRACTICE BY CLASS OF CLIENT																		
SOLE PRACTITIONERS, TOTAL	1 691	213 609	65 285	59 813	2 850	6 725	2 359	1 707	52	52	122 086	57.2	79 950	37.4	4 138	1.9	7 435	3.5
FIRMS WITH 50 PERCENT OR MORE OF RECEIPTS FROM INDIVIDUALS	1 185	138 110	38 574	38 691	1 830	3 892	2 126	1 194	51	51	110 415	80.0	24 871	18.0	1 541	1.1	1 283	.9
100 PERCENT FROM INDIVIDUALS	309	42 572	11 244	13 164	566	1 101	1 945	313	58	59	42 572	100.0	-	-	-	-	-	-
75 TO 99 PERCENT FROM INDIVIDUALS	429	47 134	13 181	12 846	613	1 349	2 200	433	49	49	40 537	86.0	5 695	12.1	595	1.3	307	.7
51 TO 74 PERCENT FROM INDIVIDUALS	241	25 457	6 574	6 239	318	635	1 996	241	44	44	14 852	63.5	7 809	33.3	491	2.1	305	1.3
50 PERCENT FROM INDIVIDUALS AND 50 PERCENT FROM OTHER CLASS OF CLIENTS	206	24 947	7 575	6 442	333	807	2 423	207	53	53	12 454	49.9	11 367	45.6	455	1.8	671	2.7
FIRMS WITH LESS THAN 50 PERCENT OF RECEIPTS FROM INDIVIDUALS	506	75 499	26 711	21 122	1 020	2 833	2 777	513	54	55	11 671	15.5	55 079	73.0	2 597	3.4	6 152	8.1
100 PERCENT FROM BUSINESS FIRMS	69	12 030	4 336	3 535	140	405	2 892	69	60	60	-	-	12 030	100.0	-	-	-	-
75 TO 99 PERCENT FROM BUSINESS FIRMS	242	38 798	13 546	10 754	534	1 519	2 844	244	59	60	4 930	12.7	33 652	86.7	179	.5	37	.1
51 TO 74 PERCENT FROM BUSINESS FIRMS	81	10 250	3 457	2 741	142	363	2 556	82	49	50	3 510	34.2	6 582	64.2	60	.6	98	1.0
COMBINATION OF BUSINESS AND GOVERNMENT 50 PERCENT OR MORE BUT NO ONE OF WHICH IS 50 PERCENT OR MORE	55	6 213	2 056	2 165	92	220	2 391	57	35	36	2 100	33.8	2 532	40.8	972	15.6	609	9.8
51 PERCENT OR MORE FROM GOVERNMENT	6	6 750	2 868	1 554	95	281	2 957	54	43	44	996	14.8	276	4.1	70	1.0	5 408	80.1
ALL OTHERS REPORTING CLASS OF CLIENTS	7 871	2 417 006	568 162	487 779	18 506	48 001	2 593	35 068	39	173	943 612	39.0	1 327 893	54.9	72 436	3.0	73 065	3.0
PARTNERSHIPS, TOTAL	4 239	873 983	189 858	187 164	6 061	13 900	2 293	15 003	33	117	613 221	70.2	235 657	27.0	17 179	2.0	7 926	.9
FIRMS WITH 50 PERCENT OR MORE OF RECEIPTS FROM INDIVIDUALS	535	126 783	29 228	32 283	909	2 559	2 815	1 633	40	122	126 783	100.0	-	-	-	-	-	-
100 PERCENT FROM INDIVIDUALS	1 473	247 697	50 646	53 931	1 536	3 221	2 097	4 612	31	97	209 000	84.4	33 731	13.6	3 885	1.6	1 081	.4
75 TO 99 PERCENT FROM INDIVIDUALS	1 057	209 879	45 056	42 907	1 463	3 073	2 100	3 933	31	115	132 640	63.2	66 203	31.5	7 469	3.6	3 567	1.7
51 TO 74 PERCENT FROM INDIVIDUALS	53	289 624	64 928	58 043	2 153	5 047	2 344	4 825	35	142	144 798	50.0	135 723	46.9	5 825	2.0	3 278	1.1
50 PERCENT FROM INDIVIDUALS AND 50 PERCENT FROM OTHER CLASS OF CLIENTS																		

See footnotes at end of table.

TABLE 6. Class of Client, by Form of Practice and Size of Standard Metropolitan Statistical Areas: 1967—Continued

(Data are shown only for firms with 4 employees or more, and reporting class of client. Data for all firms with 4 employees or more are shown in tables 1A, 1B, and 1C)

Class of client, form of practice, and SMSA size of client--CONTINUED	Number	Receipts (\$1,000)	Payroll, entire year (\$1,000)	Nonpayroll expenses (\$1,000)	Associate lawyers			Sole practitioners and partners		Average annual net income per firm* (\$1,000)	Receipts by class of client			Other		
					Payroll, first quarter		Number	Average annual net income* (\$1,000)	Amount (\$1,000)		Percent of Total	Business firms			Amount (\$1,000)	Percent of Total
					Total (\$1,000)	Quarterly average per associate lawyer (dollars)						Amount (\$1,000)	Percent of Total			
FIRMS WITH LESS THAN 50 PERCENT OF RECEIPTS FROM INDIVIDUALS...	3 632	1 543 023	378 304	300 615	12 445	34 101	2 740	20 065	238	330 391	1 092 236	70.8	55 257	65 139	4.2	
100 PERCENT FROM BUSINESS FIRMS...	140	53 716	14 769	11 801	446	1 270	2 847	516	194	53 716	53 716	100.0	-	-	-	
75 TO 99 PERCENT FROM BUSINESS FIRMS...	1 500	784 271	200 667	154 280	6 475	18 782	2 900	9 152	286	115 994	661 321	84.3	5 219	1 737	.2	
51 TO 74 PERCENT FROM BUSINESS FIRMS...	1 212	473 109	111 995	89 901	3 730	9 748	2 613	6 902	224	151 148	304 252	64.3	13 373	4 336	.9	
COMBINATION OF BUSINESS AND GOVERNMENT 50 PERCENT OR MORE BUT NO ONE OF WHICH IS 50 PERCENT OR MORE...	563	158 968	32 929	28 611	1 177	2 686	2 282	2 578	173	54 301	67 728	42.6	18 586	18 353	11.5	
51 PERCENT OR MORE FROM GOVERNMENT...	30	21 567	5 268	4 796	166	509	3 066	192	383	2 413	2 062	9.6	17 004	88	.4	
ALL OTHERS REPORTING CLASS OF CLIENT	187	51 392	12 476	11 226	451	1 106	2 452	723	148	6 535	3 157	6.1	1 075	40 625	79.0	
SMSA SIZE AND CLASS OF CLIENT																
SMSA'S WITH POPULATION OF 1,000,000 OR MORE...	4 573	1 643 242	427 850	351 466	14 148	39 580	2 797	19 055	189	592 587	956 732	58.2	42 810	51 113	3.1	
FIRMS WITH 50 PERCENT OR MORE OF RECEIPTS FROM INDIVIDUALS...	2 312	517 848	127 456	124 920	4 465	11 151	2 497	6 919	115	377 644	128 419	24.8	6 428	5 357	1.0	
100 PERCENT FROM INDIVIDUALS...	531	116 909	29 333	32 150	1 083	2 863	2 643	1 138	104	116 909	-	-	-	-	-	
75 TO 99 PERCENT FROM INDIVIDUALS...	723	133 829	30 424	32 923	1 054	2 485	2 357	1 969	97	114 133	17 127	12.8	1 622	947	.7	
51 TO 74 PERCENT FROM INDIVIDUALS...	466	100 310	25 131	25 150	863	2 005	2 323	1 526	112	65 265	32 356	32.2	2 495	2 214	2.2	
50 PERCENT FROM INDIVIDUALS AND 50 PERCENT FROM OTHER CLASS OF CLIENTS...	592	166 800	42 568	36 697	1 465	3 798	2 592	2 286	148	83 337	78 956	47.3	2 311	2 196	1.3	
FIRMS WITH LESS THAN 50 PERCENT OF RECEIPTS FROM INDIVIDUALS...	2 261	1 125 394	300 394	226 546	9 683	28 429	2 935	12 136	265	214 943	828 313	73.6	36 382	45 756	4.1	
100 PERCENT FROM BUSINESS FIRMS...	170	57 099	17 065	13 524	524	1 510	2 881	493	156	-	57 099	100.0	-	-	-	
75 TO 99 PERCENT FROM BUSINESS FIRMS...	1 138	642 262	173 825	129 638	5 521	16 713	3 027	6 563	298	91 809	545 635	85.0	3 506	1 312	.2	
51 TO 74 PERCENT FROM BUSINESS FIRMS...	617	295 866	76 765	57 386	2 503	7 087	2 831	3 636	262	93 401	191 020	64.6	7 701	3 744	1.3	
COMBINATION OF BUSINESS AND GOVERNMENT 50 PERCENT OR MORE BUT NO ONE OF WHICH IS 50 PERCENT OR MORE...	193	74 072	16 761	13 662	617	1 595	2 585	892	226	23 267	30 736	41.5	8 940	11 129	15.0	
51 PERCENT OR MORE FROM GOVERNMENT...	27	19 946	5 192	3 919	166	508	3 060	167	401	2 339	1 927	9.7	15 680	-	-	
ALL OTHERS REPORTING CLASS OF CLIENT	116	36 149	10 786	8 417	352	1 016	2 886	385	146	4 127	1 896	5.2	555	29 571	81.8	
SMSA'S WITH POPULATION OF 250,000 TO 999,999...	2 242	561 662	121 958	111 001	4 418	9 766	2 210	9 217	147	242 332	285 812	50.9	17 247	16 271	2.9	
FIRMS WITH 50 PERCENT OR MORE OF RECEIPTS FROM INDIVIDUALS...	1 211	234 368	49 717	48 971	1 779	3 616	2 032	4 018	112	162 932	65 910	28.1	3 898	1 628	.7	
100 PERCENT FROM INDIVIDUALS...	178	31 629	6 658	8 479	246	499	2 028	462	93	51 629	-	-	-	-	-	
75 TO 99 PERCENT FROM INDIVIDUALS...	383	68 083	14 916	15 090	515	1 082	2 100	1 151	33	57 117	10 029	14.7	743	1 94	.3	
51 TO 74 PERCENT FROM INDIVIDUALS...	286	52 968	11 548	10 765	425	1 788	1 854	991	108	33 356	17 517	33.0	1 451	644	1.2	
50 PERCENT FROM INDIVIDUALS AND 50 PERCENT FROM OTHER CLASS OF CLIENTS...	364	81 688	16 795	14 637	593	1 247	2 102	1 414	138	40 830	38 364	47.0	1 704	790	1.0	
FIRMS WITH LESS THAN 50 PERCENT OF RECEIPTS FROM INDIVIDUALS...	1 031	327 294	72 241	62 030	2 639	6 150	2 330	5 199	187	79 400	219 902	67.2	13 349	14 643	4.5	
100 PERCENT FROM BUSINESS FIRMS...	32	7 044	1 707	1 536	53	148	2 792	73	119	-	7 044	100.0	-	-	-	
75 TO 99 PERCENT FROM BUSINESS FIRMS...	414	136 036	31 536	25 942	1 178	2 865	2 432	2 060	190	21 384	113 020	83.1	1 327	305	.2	
51 TO 74 PERCENT FROM BUSINESS FIRMS...	364	121 185	25 910	22 514	925	2 094	2 263	2 037	200	39 152	77 845	64.2	3 892	296	.2	
COMBINATION OF BUSINESS AND GOVERNMENT 50 PERCENT OR MORE BUT NO ONE OF WHICH IS 50 PERCENT OR MORE...	162	46 520	9 769	8 362	358	760	2 122	800	175	16 488	20 822	44.8	5 490	3 720	8.0	
51 PERCENT OR MORE FROM GOVERNMENT...	8	(N)	(N)	(N)	(N)	(N)	(N)	(N)	(N)	(N)	(N)	(N)	(N)	(N)	(N)	
ALL OTHERS REPORTING CLASS OF CLIENT	51	13 812	2 872	2 581	110	244	2 218	202	164	2 270	1 029	7.5	279	10 234	74.1	

See footnotes at end of table.

TABLE 7. Receipts Size by Form of Practice and Size of Standard Metropolitan Statistical Area: 1967

(Data shown only for firms with 4 employees or more)

Receipts size, form of practice, and SMSA size	Firms reporting nonpayroll expenses and employment and payroll by occupation																
	All Firms ¹					Employment and payroll					Sole practitioners and partners						
	Number	Receipts (\$1,000)	Payroll entire year (\$1,000)	Number	Receipts (\$1,000)	Payroll entire year (\$1,000)	Non payroll expenses ² (\$1,000)	All employees		Associated lawyers		Other employees		Number	Average annual net income ³ (\$1,000)	Average annual net income per firm ³ (\$1,000)	
								Number	Payroll 1st quarter (\$1,000)	Number	Total (\$1,000)	Quarterly average per associate lawyer (dollars)	Number				Payroll first quarter (1,000)
UNITED STATES																	
TOTAL	11 862	3 114 033	752 640	9 816	2 721 797	656 009	564 969	98 837	148 820	22 133	56 791	2 566	76 867	92 123	38 038	39	153
FIRMS WITH RECEIPTS OF-																	
\$1,000,000 OR MORE	404	876 150	242 939	362	740 236	208 197	130 218	24 485	46 053	6 287	20 474	3 256	18 224	25 579	6 397	63	1 110
\$750,000 TO \$999,999	173	149 833	35 810	153	131 264	31 474	26 087	4 061	6 892	1 010	2 789	2 761	3 051	4 103	1 390	53	482
\$500,000 TO \$749,999	525	317 897	75 926	476	290 138	69 286	56 744	9 293	15 047	2 278	6 151	2 700	7 032	8 932	3 392	48	345
\$250,000 TO \$499,999	2 014	682 741	150 963	1 823	623 048	136 794	130 303	20 402	30 191	4 662	11 250	2 413	15 775	18 967	8 574	42	195
\$100,000 TO \$249,999	5 350	868 757	188 314	4 838	786 515	170 958	181 859	30 161	40 034	5 925	13 094	2 209	24 315	26 965	14 125	51	90
LESS THAN \$100,000	3 416	218 655	58 688	2 164	150 598	39 300	39 778	10 435	10 603	1 971	3 033	1 538	8 472	7 577	4 160	17	33
SOLE PRACTITIONERS, TOTAL																	
FIRMS WITH RECEIPTS OF-																	
\$1,000,000 OR MORE	3	4 445	866	1	(N)	(N)	(N)	(N)	(N)	(N)	(N)	(N)	(N)	(N)	(N)	(N)	(N)
\$750,000 TO \$999,999	10	8 963	1 814	3	2 691	236	1 842	36	56	12	25	2 083	24	31	3	511	511
\$500,000 TO \$749,999	36	22 156	3 478	14	8 285	3 478	10 209	1 400	2 424	127	408	3 212	212	14	14	212	212
\$250,000 TO \$499,999	181	59 241	17 173	122	38 701	11 593	10 209	1 400	2 424	1 161	1 161	2 969	1 009	1 263	123	137	139
\$100,000 TO \$249,999	978	148 104	42 178	742	111 266	33 703	30 971	4 891	7 650	1 339	3 551	2 651	3 571	4 104	750	62	63
LESS THAN \$100,000	2 010	114 657	35 685	845	55 264	17 238	16 452	4 077	4 498	1 023	1 684	1 646	3 061	2 821	853	25	26
PARTNERSHIPS, TOTAL																	
FIRMS WITH RECEIPTS OF-																	
\$1,000,000 OR MORE	401	871 705	242 073	361	738 404	208 002	129 679	24 469	46 013	6 279	20 447	3 256	18 216	25 566	6 396	63	1 110
\$750,000 TO \$999,999	163	140 870	33 996	150	128 573	31 238	25 164	4 025	6 836	998	2 764	2 769	3 027	4 072	1 387	52	481
\$500,000 TO \$749,999	489	295 741	69 075	462	281 853	65 808	54 902	8 954	14 372	2 151	5 743	2 669	6 820	8 665	3 378	48	349
\$250,000 TO \$499,999	1 833	623 500	133 790	1 701	584 347	125 201	120 094	19 002	27 767	4 271	10 089	2 362	14 766	17 704	8 451	40	199
\$100,000 TO \$249,999	4 352	720 653	146 136	4 095	675 247	137 255	150 868	25 270	32 384	4 586	9 543	2 080	20 742	22 861	13 375	29	95
LESS THAN \$100,000	1 406	102 998	25 003	1 320	95 354	22 062	25 326	6 358	6 105	948	1 349	1 422	5 411	4 756	3 307	15	38
SMSA'S WITH POPULATION OF 1,000,000 OR MORE																	
FIRMS WITH RECEIPTS OF-																	
\$1,000,000 OR MORE	2	(D)	(O)	1	(N)	(N)	(N)	(N)	(N)	(N)	(N)	(N)	(N)	(N)	(N)	(N)	(N)
\$750,000 TO \$999,999	8	(D)	(O)	9	5 318	2 279	1 276	254	473	94	263	2 797	160	210	9	196	196
\$500,000 TO \$749,999	22	13 953	4 308	19	8 847	8 847	7 788	992	1 867	293	901	3 075	699	966	91	134	136
\$250,000 TO \$499,999	118	59 470	12 042	90	28 859	8 847	7 788	2 988	4 889	863	2 308	2 674	2 135	2 581	447	62	63
\$100,000 TO \$249,999	579	90 321	26 750	442	68 168	20 980	19 545	2 988	4 889	863	2 308	2 674	2 135	2 581	447	62	63
LESS THAN \$100,000	752	46 242	14 523	374	25 689	8 333	8 405	1 837	2 227	518	950	1 833	1 323	1 284	378	24	24
SMSA'S WITH POPULATION OF 250,000 TO 999,999																	
FIRMS WITH RECEIPTS OF-																	
\$1,000,000 OR MORE	1	(O)	(O)	1	(N)	(N)	(N)	(N)	(N)	(N)	(N)	(N)	(N)	(N)	(N)	(N)	(N)
\$750,000 TO \$999,999	2	(O)	(O)	4	2 467	1 069	447	71	179	28	131	4 678	43	48	4	238	238
\$500,000 TO \$749,999	11	6 587	2 126	19	5 806	1 535	1 379	228	305	54	126	2 335	174	179	19	152	152
\$250,000 TO \$499,999	39	12 486	3 163	157	23 155	6 641	6 235	975	1 471	273	649	2 377	711	827	159	65	65
\$100,000 TO \$249,999	228	33 408	8 848	158	10 290	3 188	2 892	739	790	210	281	1 338	529	509	160	26	27
LESS THAN \$100,000	467	26 434	7 518	158	10 290	3 188	2 892	739	790	210	281	1 338	529	509	160	26	27
SMSA'S WITH POPULATION OF 25,000 TO 249,999																	
FIRMS WITH RECEIPTS OF-																	
\$1,000,000 OR MORE	276	26 236	7 040	150	16 502	5 035	4 352	880	1 128	192	480	2 500	688	648	150	47	47
\$750,000 TO \$999,999	2	(O)	(D)	6	(N)	(N)	(N)	(N)	(N)	(N)	(N)	(N)	(N)	(N)	(N)	(N)	(N)
\$500,000 TO \$749,999	12	(O)	(D)	6	2 050	419	519	66	87	21	39	1 837	45	48	6	185	185
\$250,000 TO \$499,999	74	10 761	2 958	67	9 407	2 958	2 625	412	628	93	309	3 323	319	319	67	57	57
\$100,000 TO \$249,999	188	10 559	3 002	76	4 545	1 528	1 089	388	390	73	118	1 616	315	272	76	25	25
LESS THAN \$100,000	188	10 559	3 002	76	4 545	1 528	1 089	388	390	73	118	1 616	315	272	76	25	25

See footnotes at end of table.

TABLE 7. Receipts Size by Form of Practice and Size of Standard Metropolitan Statistical Areas: 1967—Continued

(Data shown only for firms with 4 employees or more)

Receipts size, form of practice, and SMSA size	Firms reporting nonpayroll expenses and employment and payroll by occupation											Sole practitioners and partners		Average annual net income per firm ⁴ (\$1,000)			
	All firms ¹					Employment and payroll						Number	Average annual net income ³ (\$1,000)				
	Number	Receipts (\$1,000)	Payroll entire year (\$1,000)	Receipts (\$1,000)	Payroll entire year (\$1,000)	Nonpayroll expenses ² (\$1,000)	All employees		Associates lawyers		Other employees						
							Number	Payroll 1st quarter (\$1,000)	Number	Total (\$1,000)	Quarterly average per associate lawyer (dollars)	Number	Payroll first quarter (\$1,000)		Number	Payroll first quarter (\$1,000)	
SOLE PRACTITIONERS--CONTINUED																	
REMAINDER OF THE UNITED STATES	713	49 011	13 569	25 536	7 563	6 673	1 667	1 802	338	658	1 946	1 332	1 144	311	36	37	
FIRMS WITH RECEIPTS OF--																	
\$1,000,000 OR MORE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
\$750,000 TO \$999,999	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
\$500,000 TO \$749,999	1	(D)	(D)	-	-	-	-	-	-	-	-	-	-	-	-	-	-
\$250,000 TO \$499,999	12	(D)	(D)	1 986	792	523	114	165	23	95	4 130	91	70	7	96	96	
\$100,000 TO \$249,999	97	13 614	3 622	8 810	2 582	2 084	440	546	93	228	2 452	347	318	65	64	64	
LESS THAN \$100,000	603	31 422	8 642	14 740	4 189	4 066	1 113	1 091	222	335	1 509	894	756	239	27	27	
PARTNERSHIPS																	
SMSA'S WITH POPULATION OF 1,000,000 OR MORE	4 053	1 753 634	448 812	1 567 302	402 065	324 487	53 423	90 168	12 888	36 593	2 839	40 615	53 621	18 757	45	225	
FIRMS WITH RECEIPTS OF--																	
\$1,000,000 OR MORE	325	762 727	215 957	639 405	184 492	112 510	21 137	40 949	5 498	18 452	3 356	15 665	22 497	5 280	65	1 177	
\$750,000 TO \$999,999	117	200 618	25 370	94 408	23 756	18 737	2 975	5 205	740	2 120	2 864	2 235	3 085	997	53	472	
\$500,000 TO \$749,999	330	192 771	49 633	192 771	39 598	39 598	6 105	10 397	1 545	4 336	2 806	4 577	6 097	2 119	50	332	
\$250,000 TO \$499,999	1 010	347 272	79 865	327 235	74 538	72 273	10 580	16 560	2 552	6 304	2 470	8 045	10 266	4 306	42	192	
\$100,000 TO \$249,999	1 822	308 837	68 918	288 611	64 477	73 689	10 758	15 229	2 237	4 922	2 200	8 540	10 307	5 154	88	88	
LESS THAN \$100,000	449	33 513	9 069	24 872	6 945	7 680	1 868	1 828	316	4 459	1 452	1 553	1 369	911	11	28	
SMSA'S WITH POPULATION OF 250,000 TO 999,999	2 146	586 480	123 184	540 329	113 984	103 180	19 106	25 900	4 012	8 955	2 232	15 124	16 967	9 238	35	163	
FIRMS WITH RECEIPTS OF--																	
\$1,000,000 OR MORE	72	101 856	24 354	93 426	21 953	15 917	3 116	4 707	747	1 897	2 539	2 369	2 810	1 056	53	829	
\$750,000 TO \$999,999	37	32 915	7 392	27 621	6 359	5 130	876	1 398	230	578	2 513	646	820	327	49	504	
\$500,000 TO \$749,999	113	68 040	14 258	64 491	13 011	11 207	2 091	2 955	464	1 087	2 342	1 627	1 868	924	43	372	
\$250,000 TO \$499,999	523	176 493	35 100	163 759	33 514	30 273	5 316	7 298	1 172	2 652	2 262	4 161	4 662	2 636	38	207	
\$100,000 TO \$249,999	1 108	184 972	36 667	172 782	34 945	36 050	6 506	8 362	1 215	2 452	2 018	5 304	5 916	3 613	98	98	
LESS THAN \$100,000	293	22 211	5 413	18 250	4 202	4 593	1 201	1 180	184	2 289	1 570	1 017	891	682	14	36	
SMSA'S WITH POPULATION OF LESS THAN 250,000	889	191 756	36 188	179 641	33 994	34 886	6 433	7 777	1 169	2 289	1 958	5 273	5 495	3 504	32	133	
FIRMS WITH RECEIPTS OF--																	
\$1,000,000 OR MORE	3	(D)	(D)	(N)	(N)	(N)	(N)	(N)	(N)	(N)	(N)	(N)	(N)	(N)	(N)	(N)	(N)
\$750,000 TO \$999,999	4	3 090	447	2 295	336	329	54	77	7	18	571	47	59	31	45	460	
\$500,000 TO \$749,999	39	(D)	(D)	21 009	3 830	3 329	651	876	123	279	2 268	528	597	295	47	385	
\$250,000 TO \$499,999	196	65 586	12 109	62 709	11 590	12 013	2 035	2 559	378	985	1 076	1 658	1 774	1 060	207	207	
\$100,000 TO \$249,999	507	83 534	15 484	81 190	15 190	16 309	3 024	3 504	520	793	2 909	2 512	2 518	1 822	101	101	
LESS THAN \$100,000	140	10 799	2 481	8 021	1 801	1 971	502	475	118	148	1 254	384	327	251	17	39	
REMAINDER OF THE UNITED STATES	1 556	224 597	41 873	216 486	39 523	41 480	9 116	9 632	1 164	2 098	1 802	7 970	7 541	4 795	28	89	
FIRMS WITH RECEIPTS OF--																	
\$1,000,000 OR MORE	1	(D)	(D)	(N)	(N)	(N)	(N)	(N)	(N)	(N)	(N)	(N)	(N)	(N)	(N)	(N)	(N)
\$750,000 TO \$999,999	5	4 249	787	4 249	787	718	120	156	21	48	2 285	99	108	42	65	549	
\$500,000 TO \$749,999	7	(D)	(D)	3 582	607	525	107	144	19	41	2 157	88	103	40	55	368	
\$250,000 TO \$499,999	104	34 144	6 716	30 644	6 062	5 525	1 071	1 350	169	348	2 059	902	1 002	449	42	187	
\$100,000 TO \$249,999	915	143 310	25 067	132 664	22 643	24 820	4 982	5 289	614	1 176	1 915	4 366	4 120	2 786	31	95	
LESS THAN \$100,000	524	37 475	8 024	44 191	9 114	9 082	2 782	2 622	330	453	1 372	2 437	2 169	1 463	19	50	

Standard Notes: - Represents zero. D Withheld to avoid disclosure. N Not shown since data may not be representative. NA Not applicable. X Not applicable.
¹Data for "all firms" include corporations and all other legal forms (except sole practitioners) with "partnerships." Other data are tabulated only for sole practitioners and partnerships.
²Excludes interest on loans or other indebtedness.
³Calculated as follows: ["Receipts" (col. 5), less the sum of "Payroll entire year" (col. 6) plus "Nonpayroll expenses" (col. 7)] divided by number of "Sole Practitioners and Partners" (col. 15).
⁴Calculated as follows: ["Receipts" (col. 5), less the sum of "Payroll entire year" (col. 6) plus "Nonpayroll expenses" (col. 7)] divided by number of "Firms" (col. 4).

TABLE 8. Median Annual Net Income, by Number of Lawyers and Form and Nature of Practice-United States: 1967

(Data are shown only for firms with 4 employees or more)

Form and nature of practice and number of lawyers ¹	All firms ²		Firms reporting payroll by occupation, nature of practice and payroll expenses									
	Number	Receipts (\$1,000)	Number	Receipts (\$1,000)	Median annual net income per sole practitioner and partner of--			Median annual net income per firm of--			Expenses ³ as percent of receipts	Number of nonlawyer employees per firm
					All (\$1,000)	Lower 10 percent (\$1,000)	Upper 10 percent (\$1,000)	All (\$1,000)	Lower 10 percent (\$1,000)	Upper 10 percent (\$1,000)		
UNITED STATES												
TOTAL	11 862	3 114 033	9 816	2 721 797	32	10	90	92	16	451	44.9	1.28
FIRMS ENGAGED IN GENERAL PRACTICE ONLY			4 231	1 119 152	29	10	72	84	17	455	43.2	1.26
1 LAWYER			97	11 025	40	4	104	40	4	104	54.7	5.34
2 LAWYERS			523	47 602	29	11	86	44	12	112	46.5	2.20
3 LAWYERS			1 054	116 166	25	8	61	56	12	124	44.2	1.37
4 LAWYERS			817	118 340	26	8	54	79	22	163	43.9	1.17
5 LAWYERS			507	95 328	28	11	70	103	38	206	41.1	1.09
6 LAWYERS			307	71 829	29	12	69	128	43	291	40.6	1.06
7 LAWYERS			188	53 858	35	13	90	159	52	322	40.3	1.09
8 TO 12 LAWYERS			432	162 112	33	14	74	213	77	408	40.8	1.05
13 TO 19 LAWYERS			133	86 875	39	17	81	352	165	731	41.7	1.11
20 TO 49 LAWYERS			144	214 165	47	21	90	764	323	1 474	44.5	1.23
50 LAWYERS OR MORE			29	141 852	62	35	447	2 017	897	8 835	45.4	1.61
FIRMS ENGAGED IN SPECIALIZED PRACTICE			5 585	1 602 645	35	10	101	98	15	450	46.0	1.29
1 LAWYER			238	25 724	38	9	188	38	9	188	56.1	5.17
2 LAWYERS			666	75 849	39	7	102	46	4	127	50.7	2.31
3 LAWYERS			1 079	149 815	33	7	94	66	14	155	47.2	1.46
4 LAWYERS			1 025	167 052	30	10	89	81	21	189	45.2	1.19
5 LAWYERS			674	148 306	33	13	94	109	41	237	43.6	1.15
6 LAWYERS			505	132 632	34	11	132	135	32	294	43.5	1.07
7 LAWYERS			313	93 295	34	11	100	161	35	327	43.8	1.07
8 TO 12 LAWYERS			634	264 027	37	16	102	208	65	440	45.7	1.10
13 TO 19 LAWYERS			280	209 108	42	23	179	358	139	748	46.4	1.16
20 TO 49 LAWYERS			141	197 592	48	22	104	675	248	1 514	46.9	1.36
50 LAWYERS OR MORE			30	139 245	71	45	158	2 135	994	5 855	46.4	1.63
SOLE PRACTITIONERS												
TOTAL	3 218	357 566	1 727	218 039	41	9	144	41	9	144	58.4	1.70
FIRMS ENGAGED IN GENERAL PRACTICE ONLY			620	63 509	36	6	112	36	6	112	56.8	1.69
1 LAWYER			97	11 025	40	4	104	40	4	104	54.7	5.34
2 LAWYERS			265	22 141	35	12	97	35	12	97	52.1	1.93
3 LAWYERS			202	19 215	32	6	88	32	6	88	60.5	1.10
4 LAWYERS			28	4 258	48	3	135	48	3	135	63.3	1.10
5 LAWYERS			17	3 118	79	(N)	(N)	79	(N)	(N)	62.2	1.42
6 LAWYERS			4	1 168	(N)	(N)	(N)	(N)	(N)	(N)	(N)	(N)
7 LAWYERS			5	1 492	100	(N)	(N)	100	(N)	(N)	65.5	1.37
8 TO 12 LAWYERS			2	(N)	(N)	(N)	(N)	(N)	(N)	(N)	(N)	(N)
13 TO 19 LAWYERS			-	-	-	-	-	-	-	-	-	-
20 TO 49 LAWYERS			-	-	-	-	-	-	-	-	-	-
50 LAWYERS OR MORE			-	-	-	-	-	-	-	-	-	-
FIRMS ENGAGED IN SPECIALIZED PRACTICE			1 107	154 530	44	10	159	44	10	159	59.1	1.70
1 LAWYER			238	25 724	38	9	188	38	9	188	56.1	5.17
2 LAWYERS			327	34 499	42	11	121	42	11	121	55.0	2.12
3 LAWYERS			299	39 426	46	8	132	46	8	132	58.9	1.29
4 LAWYERS			118	21 697	62	15	189	62	15	189	61.1	1.32
5 LAWYERS			54	11 819	70	18	194	70	18	194	65.0	1.26
6 LAWYERS			30	8 004	97	31	348	97	31	348	61.8	.93
7 LAWYERS			18	2 439	11	11	213	11	11	213	69.9	.67
8 TO 12 LAWYERS			17	7 282	111	16	1 098	111	16	1 098	58.1	1.07
13 TO 19 LAWYERS			5	2 943	119	(N)	(N)	119	(N)	(N)	78.9	1.13
20 TO 49 LAWYERS			1	(N)	(N)	(N)	(N)	(N)	(N)	(N)	(N)	(N)
50 LAWYERS OR MORE			-	-	-	-	-	-	-	-	-	-
PARTNERSHIPS												
TOTAL	8 644	2 756 467	8 089	2 503 758	31	10	74	105	26	500	43.7	1.24
FIRMS ENGAGED IN GENERAL PRACTICE ONLY			3 611	1 055 643	28	10	64	95	28	511	42.4	1.23
1 LAWYER			-	-	-	-	-	-	-	-	-	-
2 LAWYERS			258	25 461	24	11	57	49	23	115	41.6	2.48
3 LAWYERS			852	96 951	24	9	53	60	18	132	41.0	1.43
4 LAWYERS			789	114 082	25	8	52	81	24	163	43.1	1.17
5 LAWYERS			490	92 210	28	11	60	104	40	206	40.4	1.08
6 LAWYERS			303	70 661	29	12	64	128	43	289	40.5	1.06
7 LAWYERS			183	52 366	35	14	80	161	64	322	40.6	1.09
8 TO 12 LAWYERS			430	161 020	33	14	71	215	77	408	39.6	1.04
13 TO 19 LAWYERS			133	86 875	39	17	81	352	165	731	41.7	1.11
20 TO 49 LAWYERS			144	214 165	47	21	90	764	323	1 474	44.5	1.23
50 LAWYERS OR MORE			29	141 852	62	35	447	2 017	897	8 835	45.4	1.61
FIRMS ENGAGED IN SPECIALIZED PRACTICE			4 478	1 448 115	34	10	81	114	24	498	44.6	1.25
1 LAWYER			-	-	-	-	-	-	-	-	-	-
2 LAWYERS			339	41 350	29	2	69	57	3	133	47.1	2.49
3 LAWYERS			780	110 389	31	7	68	72	20	164	43.1	1.52
4 LAWYERS			907	145 355	29	8	69	84	21	193	42.8	1.17
5 LAWYERS			620	136 487	32	13	78	112	43	244	41.8	1.14
6 LAWYERS			475	124 628	34	9	109	137	32	294	42.3	1.07
7 LAWYERS			295	90 856	34	14	94	163	56	327	43.1	1.10
8 TO 12 LAWYERS			617	256 745	37	17	91	210	77	439	45.3	1.10
13 TO 19 LAWYERS			275	206 165	42	22	179	358	143	759	46.0	1.16
20 TO 49 LAWYERS			140	196 895	48	22	102	689	290	1 514	46.8	1.36
50 LAWYERS OR MORE			30	139 245	71	45	158	2 135	994	5 855	46.4	1.63

Standard Notes: - Represents zero. D Withheld to avoid disclosure. NA Not available. X Not applicable.
¹ "Number of lawyers" includes sole practitioners and partners plus associate lawyers.
² Data for "All firms" include corporations and all other legal forms (except sole practitioners) with "partnerships." Other data are tabulated only for sole practitioners and partnerships. Data are shown in the "All firms" columns only at the level of greatest detail available for all firms. Data at more detailed levels are shown only for those firms reporting the additional detail.
³ Excludes interest on loans or other indebtedness.

TABLE 9. Expenses by Number of Lawyers and Size of Standard Metropolitan Statistical Areas: 1967

(Data are shown only for firms with 4 employees or more)

Number of lawyer ¹ and SMSA size	All firms ²			Firms reporting nonpayroll expenses and employment by occupation									
	Number	Receipts (\$1,000)	Payroll entire year (\$1,000)	Number	Receipts (\$1,000)	Payroll entire year (\$1,000)	Nonpayroll expenses ³						
							Total (\$1,000)	Insurance plans (un- employment insurance, FICA pen- sion, etc.) (\$1,000)	Profes- sional advance- ment of staff lawyers (\$1,000)	Depreci- ation (\$1,000)	Office supplies (\$1,000)	Office rents, electri- city, heating fuel, and water (\$1,000)	Other (\$1,000)
UNITED STATES, TOTAL.	11 862	3 114 033	752 640	9 816	2 721 797	656 009	564 969	40 596	14 193	30 317	56 137	129 854	293 872
FIRMS WITH--													
1 LAWYER.				335	36 749	7 835	12 618	353	315	666	1 137	1 478	8 669
2 LAWYERS				1 189	123 451	27 638	32 930	1 548	1 027	1 860	3 739	4 896	19 860
3 LAWYERS				2 133	265 981	58 090	64 053	3 090	1 496	3 222	7 520	11 905	36 820
4 LAWYERS				1 842	285 392	60 382	67 023	3 331	1 459	3 451	7 414	13 586	37 782
5 LAWYERS				1 181	243 634	52 336	51 581	2 933	1 229	2 718	5 726	11 352	27 623
6 LAWYERS				812	204 461	42 800	44 057	2 379	1 311	2 225	4 600	10 078	23 464
7 LAWYERS				501	147 153	32 436	30 178	1 783	699	1 428	3 145	7 062	16 061
8 TO 12 LAWYERS				1 066	426 139	99 758	86 945	5 980	2 321	4 445	8 399	20 822	44 978
13 TO 19 LAWYERS.				413	295 983	76 622	56 644	4 610	1 243	2 946	5 069	14 625	28 151
20 TO 49 LAWYERS.				285	411 757	112 990	75 051	7 531	2 156	4 673	6 268	20 496	33 927
50 LAWYERS OR MORE.				59	281 097	85 122	43 889	7 058	937	2 683	3 120	13 554	16 537
SMSA'S WITH POPULATION OF 1,000,000 OR MORE	5 534	1 954 245	508 560	4 671	1 698 913	442 852	362 488	27 882	8 195	17 944	32 140	87 124	189 203
FIRMS WITH--													
1 LAWYER.				158	19 604	4 196	6 895	191	126	289	456	874	4 950
2 LAWYERS				481	56 008	13 280	16 973	749	632	756	1 797	2 764	10 275
3 LAWYERS				905	125 735	29 324	33 284	1 664	626	1 274	3 432	6 438	19 850
4 LAWYERS				824	137 644	31 327	36 102	1 684	722	1 665	3 548	7 402	21 081
5 LAWYERS				527	118 522	28 303	27 936	1 566	579	1 343	2 802	6 146	15 500
6 LAWYERS				406	112 599	24 793	26 579	1 334	865	1 194	2 516	6 023	14 647
7 LAWYERS				267	81 714	19 874	17 781	1 077	354	794	1 684	4 284	9 588
8 TO 12 LAWYERS				561	243 576	60 465	53 384	3 561	1 335	2 397	4 626	12 710	28 755
13 TO 19 LAWYERS.				270	204 959	56 001	40 797	3 180	781	1 950	3 353	10 466	21 067
20 TO 49 LAWYERS.				215	321 504	91 249	59 691	5 891	1 313	3 632	4 901	16 650	27 304
50 LAWYERS OR MORE.				57	277 048	84 040	43 066	6 985	862	2 641	3 025	13 367	16 186
SMSA'S WITH POPULATION OF 250,000 TO 999,999.	2 894	668 188	145 410	2 320	582 993	126 500	114 608	7 716	3 613	6 586	12 765	26 686	57 232
FIRMS WITH--													
1 LAWYER.				64	8 044	1 708	2 696	87	120	145	314	341	1 689
2 LAWYERS				213	25 041	5 114	6 439	328	161	297	670	991	3 992
3 LAWYERS				456	54 366	11 934	13 023	527	290	582	1 579	2 511	7 534
4 LAWYERS				394	61 533	12 560	13 461	725	310	716	1 567	3 068	7 075
5 LAWYERS				322	62 631	12 394	12 006	652	324	701	1 403	2 821	6 105
6 LAWYERS				227	51 459	10 609	9 993	599	267	606	1 161	2 389	4 971
7 LAWYERS				134	37 678	7 230	7 543	412	199	389	838	1 799	3 906
8 TO 12 LAWYERS				328	119 487	26 622	21 589	1 571	638	1 354	2 444	5 493	10 089
13 TO 19 LAWYERS.				114	74 113	17 083	12 956	1 204	396	794	1 405	3 470	5 687
20 TO 49 LAWYERS.				66	84 592	20 164	14 079	1 548	833	960	1 289	3 616	5 833
50 LAWYERS OR MORE.				2	(N)	(N)	(N)	(N)	(N)	(N)	(N)	(N)	(N)
SMSA'S WITH POPULATION OF LESS THAN 250,000	1 165	217 992	43 228	984	197 869	39 571	39 720	2 349	1 060	2 441	4 889	7 857	21 124
FIRMS WITH--													
1 LAWYER.				36	3 855	761	1 337	18	67	77	211	86	878
2 LAWYERS				103	10 087	2 461	2 739	122	48	205	291	408	1 665
3 LAWYERS				204	24 776	5 800	5 705	261	170	388	774	1 035	3 077
4 LAWYERS				185	26 798	5 074	5 752	273	105	381	808	1 035	3 150
5 LAWYERS				141	27 882	4 993	5 271	314	167	321	716	1 145	2 608
6 LAWYERS				86	19 993	3 552	3 682	217	85	206	436	830	1 908
7 LAWYERS				67	18 453	3 462	3 351	198	79	156	395	635	1 888
8 TO 12 LAWYERS				137	48 960	9 573	9 284	683	285	537	1 009	2 060	4 710
13 TO 19 LAWYERS.				23	12 648	2 648	1 914	192	48	125	215	473	861
20 TO 49 LAWYERS.				2	(N)	(N)	(N)	(N)	(N)	(N)	(N)	(N)	(N)
50 LAWYERS OR MORE.				-	-	-	-	-	-	-	-	-	-
REMAINDER OF UNITED STATES	2 269	273 608	55 442	1 841	242 022	47 086	48 153	2 639	1 325	1 325	6 343	8 187	26 313
FIRMS WITH--													
1 LAWYER.				77	5 246	1 170	1 690	57	2	146	156	177	1 152
2 LAWYERS				392	32 315	6 783	6 779	349	186	602	981	733	3 928
3 LAWYERS				568	61 104	11 032	12 041	638	410	978	1 735	1 921	6 359
4 LAWYERS				439	59 417	11 421	11 708	649	322	689	1 491	2 081	6 476
5 LAWYERS				191	34 599	6 646	6 368	401	159	353	805	1 240	3 410
6 LAWYERS				93	20 410	3 846	3 803	229	94	219	487	836	1 938
7 LAWYERS				33	9 308	1 870	1 503	96	67	89	228	344	679
8 TO 12 LAWYERS				40	14 116	3 098	2 688	165	63	157	320	559	1 424
13 TO 19 LAWYERS.				6	4 263	890	977	34	18	77	96	216	536
20 TO 49 LAWYERS.				2	(N)	(N)	(N)	(N)	(N)	(N)	(N)	(N)	(N)
50 LAWYERS OR MORE.				-	-	-	-	-	-	-	-	-	-

Standard Notes: - Represents zero. D Withheld to avoid disclosure. NA Not available. X Not applicable.

¹Number of lawyers includes sole practitioners and partners plus associate lawyers.

²Data for "All firms" include corporations and all other legal forms (except sole practitioners) with "partnerships." Other data are tabulated only for sole practitioners and partnerships. Data are shown in the "All firms columns only at the level of greatest detail available for all firms. Data at more detailed levels are shown only for those firms reporting the additional detail.

³Excludes interest on loans or other indebtedness.

TABLE 10. Capital Expenditures, by Receipts Size and Form of Practice-United States: 1967

(Data shown only for firms with 4 employees or more)

Form of practice and receipt size	All firms ¹			Firms reporting capital expenditures			
	Number	Receipts	Payroll	Number	Receipts	Payroll	Capital
		(\$1,000)	entire year (\$1,000)		(\$1,000)	entire year (\$1,000)	expenditures (\$1,000)
UNITED STATES, TOTAL	11 862	3 114 033	752 640	10 537	2 771 791	670 244	49 252
FIRMS WITH RECEIPTS OF--							
\$1,000,000 OR MORE.	404	876 150	242 939	363	742 288	208 618	12 311
\$500,000 TO \$999,999.	698	467 730	111 736	636	423 451	101 431	6 184
\$250,000 TO \$499,999.	2 014	682 741	150 963	1 842	624 599	137 444	9 423
\$100,000 TO \$249,999.	5 330	868 757	188 314	4 881	792 058	172 735	14 983
LESS THAN \$100,000.	3 416	218 655	58 688	2 815	189 395	50 016	6 351
SOLE PRACTITIONERS, TOTAL	3 218	357 566	102 567	2 253	249 327	74 631	5 184 ⁴
FIRMS WITH RECEIPTS OF--							
\$1,000,000 OR MORE.	3	4 445	866	1	(N)	(N)	(N)
\$500,000 TO \$999,999.	46	31 119	8 665	18	11 603	3 874	98
\$250,000 TO \$499,999.	181	59 241	17 173	124	38 990	11 673	490
\$100,000 TO \$249,999.	978	148 104	42 178	757	113 327	34 308	2 176
LESS THAN \$100,000.	2 010	114 657	33 685	1 353	83 575	24 581	2 418
PARTNERSHIPS, TOTAL	8 644	2 756 467	650 073	8 284	2 522 464	595 613	44 068
FIRMS WITH RECEIPTS OF--							
\$1,000,000 OR MORE.	401	871 705	242 073	362	740 456	208 423	12 309
\$500,000 TO \$999,999.	652	436 611	103 071	618	411 848	97 557	6 086
\$250,000 TO \$499,999.	1 833	623 500	133 790	1 718	585 609	125 771	8 933
\$100,000 TO \$249,999.	4 352	720 653	146 136	4 124	678 731	138 427	12 807
LESS THAN \$100,000.	1 406	103 998	25 003	1 462	105 820	25 435	3 933

Standard Notes: - Represents zero. D Withheld to avoid disclosure. N Not shown since data may not be representative. NA Not available. X Not applicable.
¹Data for "all firms" include corporations and all other legal forms (except sole practitioners) with "partnerships." Other data are tabulated only for sole practitioners and partnerships.

GENERAL EXPLANATION

EXPLANATION OF TERMS

Associate lawyer—An associate lawyer is a lawyer employed by a law firm. It includes all lawyer "members" of professional corporations since they are employed by the firm. It excludes sole practitioners and partners.

Average annual net income per firm—Average annual net income per firm is derived by dividing "receipts", less the sum of "payroll entire year" and "nonpayroll expenses," by the "number of firms."

Average annual net income per sole practitioner and partner—Average annual net income per sole practitioner and partner is derived by dividing "receipts," less the sum of "payroll entire year" and "nonpayroll expenses," by the "number of sole practitioners and partners."

Employment size—Firms are classified by size according to the number of paid employees for the pay period including March 12, 1967. Sole practitioners and partners, even though they may have been actively engaged in the practice of law, are not counted as paid employees in determining employment size, nor is their compensation included in payroll.

Firm—A firm is the law practice of an individual practitioner, a partnership, or a professional corporation. It includes, as "non-employer firms," individual practitioners without employees. However, individual lawyers who work as paid employees are not counted as law firms. It does **not** include law offices or associations operated as a service to individual lawyers engaged in a "group practice," organized for the purpose of sharing expenses. Members of such associations, or "groups," are included as separate firms. Associations taxed as partnerships are treated as partnership firms.

Lawyer—Statistics for "lawyers" in this report include sole practitioners, partners, and associate lawyers.

Number of lawyers—Firms are classified by size according to the number of lawyers for the pay period including March 12, 1967. The number of lawyers includes sole practitioners and partners as well as associate lawyers.

Paid employees for the pay period including March 12, 1967—Paid employees consist of the number of employees, including salaried officers and executives of corporations, who were on the payroll in the pay period including March 12, 1967. Included are employees on paid sick leave, paid holidays, and paid vacations. Sole practitioners and partners of unincorporated firms are **not** included. The definition of paid employees is the same as used by the Internal Revenue Service for purposes of reporting on Form 941.

Payroll entire year—Payroll includes all forms of compensation such as salaries, wages, commissions, bonuses, vacation allowances, sick leave pay, and the value of payments in kind (such as free meals and lodgings) paid during the year to all employees. For professional corporations, it includes amounts paid to officers and executives; for unincorporated firms, it does **not** include compensation of proprietors or of partners. Payroll is reported before deductions for social security, income tax, insurance, dues, etc. This definition of payroll is the same as that used by the Internal Revenue Service for purposes of reporting on Form 941.

Receipts—Receipts include the total of all receipts from the practice of law. It also includes receipts from clients, such as commissions from the management or sales of real estate, insurance, etc. Receipts may be on a "cash" or "accrual" basis in conformity with the firms accounting practice. Total receipts exclude income from investments, rental of real estate, sales of fixed assets, etc.

Although the count of firms in this report represents the number in business at the end of the year, the receipts figures include receipts of all firms in business at any time during the year. Nonemployer firms are included in the tables if they operated at an annual receipts volume rate of \$1,000 or more; however, their reported receipts have not been projected to a full year's operation.

Receipts size—Firms are classified by receipts size, based on volume of receipts, in 1967. For the tables in this report, receipts figures were rounded to thousands of dollars before establishing the size classifications.

Specialized practice vs. general practice—Specialized practice, for purposes of this report, is any field of specialization accounting for 25 percent or more of the firm's receipts during 1967. Firms engaged in specialized practice are those engaged in one or more specialized fields of practice. All firms not engaged in a specialized field of practice, in accordance with this definition, are classified as engaged in general practice.

Standard metropolitan statistical area—The standard metropolitan statistical areas (SMSA's) for which data are shown are those defined by the Bureau of the Budget.¹ A standard metropolitan statistical area is a county or group of contiguous counties (except in New England) which contains at least one central city of 50,000 inhabitants or more, or "twin cities" with a combined population of at least 50,000. In addition to the county or counties containing such a city or cities, contiguous counties are included in an SMSA if, according to certain criteria, they are essentially metropolitan in character and are socially and economically integrated with the central city. In New England, towns and cities rather than counties are the units used in defining an SMSA.

SMSA population-size categories presented in this report are based on the 1960 Population Census.

Legal form of organization:

Individual practitioner—A firm owned by one individual. It was assumed, for all such firms, that the owner was a lawyer, active in the firm.

Partnership—A firm owned by two or more persons each of whom has a financial interest in the firm.

Professional corporation—Firms organized and incorporated under laws in certain States

¹ Executive Office of the President, Bureau of the Budget, **Standard Metropolitan Statistical Areas, 1967**, as amended January 15, 1968.

permitting incorporation by law firms. In 1967 there were only a very small number of professional corporations engaged in the practice of law. Since the presentation of separate data for these firms would, in most tables, result in disclosures as defined by census rules (see Introduction), data for the "professional corporation" classification are combined with "partnerships" in the "all firms" category. Special inquiries for professional corporations were not tabulated.

Other legal forms—Estates, receiverships, joint ventures, cooperatives, etc. These are firms whose legal form of ownership is not one of those defined above. In 1967 there were only a very small number of firms engaged in the practice of law not classified as sole practitioners, partnerships, or professional corporations. Since the presentation of separate data for these firms would, in most tables, result in disclosure as defined by census rules (see Introduction), data for these firms are combined with "partnerships" in the "all firms" category. Special inquiries for these firms are not tabulated.

Associations—Associations are not treated as separate legal forms or organization. (See "Firms" above.)

SPECIAL TABULATIONS

Special tabulations of data collected in the 1967 Census of Business may be obtained on computer tape, on punch cards, or in tabular form. The data provided in such special tabulations will be in summary form and will be subject to the same rules prohibiting disclosure of confidential information (including name, address, kind of business, or other data for individual business establishments or companies) as are the regular publications.

Special tabulations are prepared on a cost basis and the request for a cost estimate, as well as exact specifications on the type and format of the data to be provided, should be directed to: Chief, Business Division, Bureau of the Census, Washington, D.C. 20233.

Appendix B

LAW FIRMS REPORT FORM

PENALTY FOR FAILURE TO REPORT

DUE DATE: APRIL 30, 1968

Form Approved: Budget Bureau No. 41-S67061

FORM **CB-81**
(8100)

U.S. DEPARTMENT OF COMMERCE
BUREAU OF THE CENSUS

NOTICE—Response to this inquiry is required by law (Title 13 U.S. Code). By the same law, your report to the Census Bureau is confidential. It may be seen only by sworn Census employees and may be used only for statistical purposes. The law also provides that copies retained in your files are immune from legal process.

1967 ECONOMIC CENSUSES

LAW FIRMS

In correspondence pertaining to this report,
please refer to this Census File Number

Employer
Identification No.

CB-81 (8100)

GENERAL INSTRUCTIONS

Please complete and return this form in the envelope provided.

If you operated more than one establishment (location) under the same Employer Identification Number in 1967, entries on this report should be consolidated for all such locations except that in item 1, enter the location of your main establishment and in item 12 provide information separately for each location.

If your Employer Identification Number (the number appearing on Employer's Quarterly Federal Tax Return, Treasury Form 941) was changed during 1967, submit a report for the entire period of operation in 1967 on one 1967 Census reporting form, and list all Employer Identification Numbers used during any part of 1967 in item 2.

This report should cover the calendar year 1967 or, if records are maintained on a fiscal year basis, the report should cover the fiscal year which includes at least 10 months of 1967.

If book figures are not available, enter your best estimates.

If unusual circumstances should cause an undue burden in filing by the due date, or if you have any questions, please write to the **Jeffersonville Census Operations Office, Jeffersonville, Indiana 47130.**

1. NAME OF FIRM

a. Is the name shown in the label the name by which this firm is known to the public?

Yes No (If "No," enter firm name above the label.)

b. Is the address shown the actual physical location of the main office of this firm?

Yes No

If "No," enter below the number, street, city, State, and ZIP code of this firm's main office.

Number and street	City, village, or other place
State	ZIP code

c. Does this firm provide legal services for clients?

Yes No (If "No," DO NOT answer other questions. SIGN CERTIFICATION on reverse and return form in enclosed envelope.)

NOTE: The term "firm" includes "sole practitioners."

2. EMPLOYER IDENTIFICATION NUMBER

Is the Employer Identification (EI) Number printed in the address label the SAME as that used for this firm on your latest 1967 Employer's Quarterly Federal Tax Return, Treasury Form 941?

Yes No (If "No," enter the currently assigned EI Number here (9 digits))

3. FORM OF PRACTICE

X-1

- 1 Sole practitioner (Individual proprietor)
 2 Partnership
 3 Individual lawyer, engaged in group practice
 4 Other (Specify) _____

4. PERIOD OPERATED IN 1967

X-2

a. Was this firm engaged in the practice of law at the end of 1967?..... 1 Yes 2 No

NOTE: For firms which were inactive during December 1967 due to part-time activities answer "Yes," unless the firm was no longer in practice at the end of the year.

b. How many months during 1967 was the firm in practice?.....

Months

X-3 ↓

5. TOTAL RECEIPTS AND PAYROLL IN 1967

Line a(1)—Include all the receipts from the practice of law.

Line a(2)—Include all other receipts from clients, such as commissions for the management or sale of real estate, insurance, etc. **Do not include** gross receipts from the rental or sale of real estate, or income from investments.

Line b—Include all salaries, wages, commissions, bonuses, vacation allowances, and the value of payments in kind, such as goods, lodging, food and clothing. Include reported tips, gratuities, etc. received by your employees from others. **Do not include** payments to (or withdrawals by) proprietors or partners of this firm.

a. Total receipts during 1967

Dollars

Cents

Key

(1) Receipts for legal services performed

XX

4-1

(2) All other receipts

XX

4-2*

(3) **TOTAL receipts**
(Sum of lines (1) and (2))

XX

X-4

h. TOTAL ANNUAL payroll in 1967 before deductions

XX

X-5XX

6. COMPANY AFFILIATION

a. Mark this box if this firm is owned or controlled by another company and enter the name, mailing address, and Employer Identification Number of owning or controlling company (if known).

b. Mark this box if this firm owns or controls any other company or companies and enter the name, mailing address, and Employer Identification Number of owned or controlled companies (if known).

Name of company

Mailing address (Number, street, city, State, ZIP code)

EI No. (9 digits)

LAW FIRMS REPORT FORM--Continued

7. NATURE OF PRACTICE				
<p>FOR CENSUS USE ONLY</p> <p style="text-align: center;">8111007</p> <p>Key</p> <p style="text-align: center;">X-8*</p> <p>a. Is this firm engaged in any specialized field of practice which accounted for 25% or more of this firm's receipts during 1967?</p> <p>1 <input type="checkbox"/> Yes 2 <input type="checkbox"/> No</p> <p>b. If "Yes," enter the percentage for each of the specialized fields which accounted for 25% or more of this firm's receipts. (Estimates are acceptable.)</p> <p><i>NOTE: "General Practice" should not be considered a specialized field.</i></p>				
	Specialized fields	Percentage of firm's receipts	Key	
	(1) Banking and commercial law			1-1
	(2) Corporations			1-2
	(3) Criminal law			1-3
	(4) Domestic relations			1-4
	(5) Insurance law			1-5
	(6) Negligence—defendant			1-6
	(7) Negligence—plaintiff			1-7
	(8) Patent, trademark and copyright law			1-8
	(9) Real estate			1-9
	(10) Taxation			1-10
	(11) Wills, estate planning, and probate			1-11
(12) Other specialized field (Specify)			1-12*	

8. CLASS OF CLIENT				9. PAYROLL AND EMPLOYMENT				
<p>What percentage of your total receipts in 1967 was from each of the following classes of clients? (Estimates are acceptable.)</p>				8	8-1	8-2	8-3*	
Class of clients	Percentage of receipts	Key		Code	Number employed for week including March 12, 1967	Payroll for the first quarter of 1967		
						Dollars	Cents	
a. Individuals, estates, personal work for farmers		2-1		(1) Associate lawyers	101			XX
b. Trade, farming, industrial, transportation, financial, and other business firms		2-2		(2) Secretaries (stenographers, and typists)	102			XX
c. Government (Federal, State, county, municipal, township, school district, etc.)		2-3		(3) Other	103			XX
d. Other classes (Specify)		2-4		(4) TOTAL (Sum of lines (1) through (3))	104			XX
e. TOTAL (Sum of lines a through d)		2-5*		b. Number of proprietors and partners	105			
				c. Of the lawyers (lines a(1) and b) how many were employed by the Federal government as attorneys during any part of the 5 years 1963-1967?	106			

10. EXPENSES (other than payroll) DURING 1967			
<p>Line a—Employer contributions under the Federal Insurance Contributions Act (FICA), the Federal Unemployment Tax Act, any payments or allocations to other employee benefits such as State Temporary Disability and Workmen's Compensation, Unemployment Compensation, Health and Welfare, savings and deferred profits plans; and premiums for life, disability, sickness and medical insurance.</p> <p>Line b—Include all non-payroll costs of attendance at courses, seminars, meetings of professional societies, by lawyers of this firm including associate lawyers as well as partners and sole proprietors. Include indirect expenses such as cost of travel, lodging, books, etc., as well as direct charges such as registrations, admissions, tuition.</p> <p>Line c—Total taxes, such as license fees, real estate and real property taxes, etc. payable during 1967. Do not include Federal or State taxes on payroll or taxable income.</p> <p>Line d—Report the amount as on your books, of depreciation in 1967 of buildings, fixtures, furniture, law libraries, vehicles, and other equipment.</p> <p>Line e—Include only direct payments for electricity, heating fuel and water.</p> <p>Line f—If the firm owns its own office space do not include equivalent office rent expense on this line.</p> <p>Line g—Operating expenses not reported elsewhere on this form, excluding interest on loans or other indebtedness. Include payments to other firms for rental of vehicles or other equipment; accounting, communications or other services; insurance, except for the account of employees. Also include amounts set aside for bad debt losses, the amount not compensated for by insurance from accidental loss or damage to capital, and losses by theft.</p>	<p>a. Employer contributions to unemployment insurance, FICA, pension, welfare, and other insurance plans</p> <p>b. Expenses incurred for professional advancement of staff lawyers (including all associate lawyers and partners)</p> <p>c. Taxes and license fees, except income and payroll taxes</p> <p>d. Depreciation</p> <p>e. Purchase of office supplies, stationery and postage</p> <p>f. Payments for electricity, heating fuel and water</p> <p>g. Office rent</p> <p>h. Other nonpayroll expenses not included elsewhere (exclude interest on loans)</p> <p>i. TOTAL (Sum of lines a through h)</p>	<p style="text-align: center;">Dollars</p> <p style="text-align: center;">Cents</p>	<p style="text-align: center;">Key</p> <p style="text-align: center;">3-1</p> <p style="text-align: center;">3-2</p> <p style="text-align: center;">3-3</p> <p style="text-align: center;">3-4</p> <p style="text-align: center;">3-5</p> <p style="text-align: center;">3-6</p> <p style="text-align: center;">3-7</p> <p style="text-align: center;">3-8</p> <p style="text-align: center;">3-9</p>

LAW FIRMS REPORT FORM--Continued

11. CAPITAL EXPENDITURES (excluding land) IN 1967 Capital expenditures refer to all costs actually incurred during 1967 which are chargeable to the fixed assets accounts of this firm, and are of the type for which depreciation accounts are normally maintained. These include expenditures during 1967 for buildings, fixtures, furniture, law libraries, vehicles, etc. (Do not deduct the value of trade-ins.)	Total capital expenditures in 1967 for structures and related facilities, equipment and other depreciable assets	Dollars	Cents	Key
			XX	3-10*

12. YOUR OFFICE LOCATIONS

a. In 1967 did you operate law offices at more than one location under the Employer Identification Number you had at the end of 1967?..... 1 Yes 2 No

b. If "Yes," is marked above, separately list below each location, including your main office and including any facilities other than law offices which you may operate under the same E.I. Number.

Address of location (Number, street, city or town, State, ZIP code)	Description of operation	Census Use Only	Number of employees pay period including March 12, 1967
1.			
2.			
3.			
Total employment for this Employer Identification Number (Total should equal the entry in item 9a(4)) →			

This space may be used for any explanation that may be helpful in understanding your report.

CERTIFICATION	Name of person to contact regarding this report	Address (Number, street, city, State, ZIP code)	Telephone No.		
			Area code	Number	Extension
	This report is substantially accurate and covers the period from _____ to _____				
	Signature of authorized person	Title	Date		

Appendix C

STANDARD METROPOLITAN STATISTICAL AREAS

(Area titles and definitions of the 2 Standard Consolidated Areas and the 230 Standard Metropolitan Statistical Areas in the United States established by the Bureau of the Budget as of January 15, 1968)

Chicago, Ill.—Northwestern Indiana Standard Consolidated Area -----	Consists of Chicago, Ill., and Gary—Hammond—East Chicago, Ind., Standard Metropolitan Statistical Areas
New York, N.Y.—Northeastern New Jersey Standard Consolidated Area -----	Consists of the following Standard Metropolitan Statistical Areas: New York, N.Y.; Newark, N.J.; Jersey City, N.J.; Paterson—Clifton—Passaic, N.J.; and of Middlesex and Somerset Counties, N.J.
Abilene, Tex. -----	Consists of Jones and Taylor Counties, Tex.
Akron, Ohio -----	Consists of Portage and Summit Counties, Ohio
Albany, Ga. -----	Coextensive with Dougherty County, Ga.
Albany—Schenectady—Troy, N.Y. -----	Consists of Albany, Rensselaer, Saratoga, and Schenectady Counties, N.Y.
Albuquerque, N. Mex. -----	Coextensive with Bernalillo County, N. Mex.
Allentown—Bethlehem—Easton, Pa.—N.J. -----	Consists of Lehigh and Northampton Counties, Pa.; and Warren County, N.J.
Altoona, Pa. -----	Coextensive with Blair County, Pa.
Amarillo, Tex. -----	Consists of Potter and Randall Counties, Tex.
Anaheim—Santa Ana—Garden Grove, Calif. -----	Coextensive with Orange County, Calif.
Anderson, Ind. -----	Coextensive with Madison County, Ind.
Ann Arbor, Mich. -----	Coextensive with Washtenaw County, Mich.
Asheville, N.C. -----	Coextensive with Buncombe County, N.C.
Atlanta, Ga. -----	Consists of Clayton, Cobb, De Kalb, Fulton, and Gwinnett Counties, Ga.
Atlantic City, N.J. -----	Coextensive with Atlantic County, N.J.
Augusta, Ga.—S.C. -----	Consists of Richmond County, Ga., and Aiken County, S. C.
Austin, Tex. -----	Coextensive with Travis County, Tex.
Bakersfield, Calif. -----	Coextensive with Kern County, Calif.
Baltimore, Md. -----	Consists of Baltimore city and Anne Arundel, Baltimore, Carroll, Harford and Howard Counties, Md.
Baton Rouge, La. -----	Coextensive with East Baton Rouge Parish, La.
Bay City, Mich. -----	Coextensive with Bay County, Mich.
Beaumont—Port Arthur—Orange, Tex. -----	Consists of Jefferson and Orange Counties, Tex.
Billings, Mont. -----	Coextensive with Yellowstone County, Mont.
Biloxi—Gulfport, Miss. -----	Coextensive with Harrison County, Miss.
Binghamton, N.Y.—Pa. -----	Consists of Broome and Tioga Counties, N.Y., and Susquehanna County, Pa.
Birmingham, Ala. -----	Consists of Jefferson, Shelby, and Walker Counties, Ala.
Bloomington—Normal, Ill. -----	Coextensive with McLean County, Ill.
Boise City, Idaho -----	Coextensive with Ada County, Idaho
Boston, Mass. -----	Consists of all of Suffolk County; Beverly, Lynn, Peabody, and Salem cities, and Danvers, Hamilton, Lynnfield, Manchester, Marblehead, Middleton, Nahant, Saugus, Swampscott, Topsfield, and Wenham towns in Essex County; Cambridge, Everett, Malden, Medford, Melrose, Newton, Somerville, Waltham, and Woburn cities, and Arlington, Ashland, Bedford, Belmont, Burlington, Concord, Framingham, Lexington, Lincoln, Natick, North Reading, Reading, Sherborn, Stoneham, Sudbury, Wakefield, Watertown, Wayland, Weston, Wilmington, and Winchester towns in Middlesex County; Quincy city, and Braintree, Brookline, Canton, Cohasset, Dedham, Dover, Holbrook, Medfield, Millis, Milton, Needham, Norfolk, Norwood, Randolph, Sharon, Walpole, Wellesley, Westwood, and Weymouth towns in Norfolk County; and Duxbury, Hanover, Hingham, Hull, Marshfield, Norwell, Pembroke, Rockland, and Scituate towns in Plymouth County, Mass.
Bridgeport, Conn. -----	Consists of Bridgeport and Shelton cities, and Easton, Fairfield, Monroe, Stratford, and Trumbull towns in Fairfield County; and Milford city in New Haven County, Conn.
Brockton, Mass. -----	Consists of Easton town in Bristol County; Avon and Stoughton towns in Norfolk County; and Brockton city, and Abington, Bridgewater, East Bridgewater, Hanson, West Bridgewater, and Whitman towns in Plymouth County, Mass.
Brownsville—Harlingen—San Benito, Tex. -----	Coextensive with Cameron County, Tex.
Buffalo, N.Y. -----	Consists of Erie and Niagara Counties, N.Y.
Canton, Ohio -----	Coextensive with Stark County, Ohio
Cedar Rapids, Iowa -----	Coextensive with Linn County, Iowa
Champaign—Urbana, Ill. -----	Coextensive with Champaign County, Ill.
Charleston, S.C. -----	Consists of Berkeley and Charleston Counties, S.C.

STANDARD METROPOLITAN STATISTICAL AREAS—Continued

Charleston, W. Va. -----	Coextensive with Kanawha County, W. Va.
Charlotte, N.C. -----	Consists of Mecklenburg and Union Counties, N.C.
Chattanooga, Tenn.–Ga. -----	Consists of Hamilton County, Tenn., and Walker County, Ga.
Chicago, Ill. -----	Consists of Cook, Du Page, Kane, Lake, McHenry, and Will Counties, Ill.
Cincinnati, Ohio–Ky.–Ind. -----	Consists of Clermont, Hamilton, and Warren Counties, Ohio; Boone, Campbell, and Kenton Counties, Ky.; and Dearborn County, Ind.
Cleveland, Ohio -----	Consists of Cuyahoga, Geauga, Lake, and Medina Counties, Ohio
Colorado Springs, Colo. -----	Coextensive with El Paso County, Colo.
Columbia, S.C. -----	Consists of Lexington and Richland Counties, S.C.
Columbus, Ga.–Ala. -----	Consists of Chattahoochee and Muscogee Counties, Ga., and Russell County, Ala.
Columbus, Ohio -----	Consists of Delaware, Franklin, and Pickaway Counties, Ohio
Corpus Christi, Tex. -----	Consists of Nueces and San Patricio Counties, Tex.
Dallas, Tex. -----	Consists of Collin, Dallas, Denton, Ellis, Kaufman, and Rockwall Counties, Tex.
Davenport–Rock Island–Moline, Iowa–Ill. -----	Consists of Scott County, Iowa, and Henry and Rock Island Counties, Ill.
Dayton, Ohio -----	Consists of Greene, Miami, Montgomery, and Preble Counties, Ohio
Decatur, Ill. -----	Coextensive with Macon County, Ill.
Denver, Colo. -----	Consists of Adams, Arapahoe, Boulder, Denver, and Jefferson Counties, Colo.
Des Moines, Iowa -----	Coextensive with Polk County, Iowa
Detroit, Mich. -----	Consists of Macomb, Oakland, and Wayne Counties, Mich.
Dubuque, Iowa -----	Coextensive with Dubuque County, Iowa
Duluth–Superior, Minn.–Wis. -----	Consists of St. Louis County, Minn., and Douglas County, Wis.
Durham, N.C. -----	Consists of Durham and Orange Counties, N.C.
El Paso, Tex. -----	Coextensive with El Paso County, Tex.
Erie, Pa. -----	Coextensive with Erie County, Pa.
Eugene, Oreg. -----	Coextensive with Lane County, Oreg.
Evansville, Ind.–Ky. -----	Consists of Vanderburgh and Warrick Counties, Ind., and Henderson County, Ky.
Fall River, Mass.–R.I. -----	Consists of Fall River city, and Somerset, Swansea, and Westport towns in Bristol County, Mass.; and Tiverton town in Newport County, R.I.
Fargo–Moorhead, N. Dak.–Minn. -----	Consists of Cass County, N. Dak., and Clay County, Minn.
Fayetteville, N.C. -----	Coextensive with Cumberland County, N.C.
Fitchburg–Leominster, Mass. -----	Consists of Shirley and Townsend towns in Middlesex County; and Fitchburg and Leominster cities, and Lunenburg and Westminster towns in Worcester County, Mass.
Flint, Mich. -----	Consists of Genesee and Lapeer Counties, Mich.
Fort Lauderdale–Hollywood, Fla. -----	Coextensive with Broward County, Fla.
Fort Smith, Ark.–Okla. -----	Consists of Crawford and Sebastian Counties, Ark.; and LeFlore and Sequoyah Counties, Okla.
Fort Wayne, Ind. -----	Coextensive with Allen County, Ind.
Fort Worth, Tex. -----	Consists of Johnson and Tarrant Counties, Tex.
Fresno, Calif. -----	Coextensive with Fresno County, Calif.
Gadsden, Ala. -----	Coextensive with Etowah County, Ala.
Galveston–Texas City, Tex. -----	Coextensive with Galveston County, Tex.
Gary–Hammond–East Chicago, Ind. -----	Consists of Lake and Porter Counties, Ind.
Grand Rapids, Mich. -----	Consists of Kent and Ottawa Counties, Mich.
Great Falls, Mont. -----	Coextensive with Cascade County, Mont.
Green Bay, Wis. -----	Coextensive with Brown County, Wis.
Greensboro–Winston–Salem–High Point, N.C. -----	Consists of Forsyth, Guilford, Randolph, and Yadkin Counties, N.C.
Greenville, S.C. -----	Consists of Greenville and Pickens Counties, S.C.
Hamilton–Middletown, Ohio -----	Coextensive with Butler County, Ohio
Harrisburg, Pa. -----	Consists of Cumberland, Dauphin, and Perry Counties, Pa.
Hartford, Conn. -----	Consists of Hartford city, and Avon, Bloomfield, Canton, East Granby, East Hartford, East Windsor, Enfield, Farmington, Glastonbury, Granby, Manchester, Newington, Rocky Hill, Simsbury, South Windsor, Suffield, West Hartford, Wethersfield, Windsor, and Windsor Locks towns in Hartford County; Cromwell town in Middlesex County; and Andover, Bolton, Coventry, Ellington, and Vernon towns in Tolland County, Conn.
Honolulu, Hawaii -----	Coextensive with Honolulu County, Hawaii
Houston, Tex. -----	Consists of Brazoria, Fort Bend, Harris, Liberty, and Montgomery Counties, Tex.
Huntington–Ashland, W. Va.–Ky.–Ohio -----	Consists of Cabell and Wayne Counties, W. Va.; Boyd County, Ky.; and Lawrence County, Ohio
Huntsville, Ala. -----	Consists of Limestone and Madison Counties, Ala.

STANDARD METROPOLITAN STATISTICAL AREAS—Continued

Indianapolis, Ind. -----	Consists of Boone, Hamilton, Hancock, Hendricks, Johnson, Marion, Morgan, and Shelby Counties, Ind.
Jackson, Mich. -----	Coextensive with Jackson County, Mich.
Jackson, Miss. -----	Consists of Hinds and Rankin Counties, Miss.
Jacksonville, Fla. -----	Coextensive with Duval County, Fla.
Jersey City, N.J. -----	Coextensive with Hudson County, N.J.
Johnstown, Pa. -----	Consists of Cambria and Somerset Counties, Pa.
Kalamazoo, Mich. -----	Coextensive with Kalamazoo County, Mich.
Kansas City, Mo.-Kans. -----	Consists of Cass, Clay, Jackson, and Platte Counties, Mo., and Johnson and Wyandotte Counties, Kans.
Kenosha, Wis. -----	Coextensive with Kenosha County, Wis.
Knoxville, Tenn. -----	Consists of Anderson, Blount, and Knox Counties, Tenn.
Lafayette, La. -----	Coextensive with Lafayette Parish, La.
Lafayette-West Lafayette, Ind. -----	Coextensive with Tippecanoe County, Ind.
Lake Charles, La. -----	Coextensive with Calcasieu Parish, La.
Lancaster, Pa. -----	Coextensive with Lancaster County, Pa.
Lansing, Mich. -----	Consists of Clinton, Eaton, and Ingham Counties, Mich.
Laredo, Tex. -----	Coextensive with Webb County, Tex.
Las Vegas, Nev. -----	Coextensive with Clark County, Nev.
Lawrence-Haverhill, Mass.-N.H. -----	Consists of Lawrence and Haverhill cities, and Andover, Georgtown, Groveland, Merrimac, Methuen, North Andover, and West Newbury towns in Essex County, Mass.; and Newton, Plaistow, and Salem towns in Rockingham County, N.H.
Lawton, Okla. -----	Coextensive with Comanche County, Okla.
Lewiston-Auburn, Maine -----	Consists of Auburn and Lewiston cities, and Lisbon town in Androscoggin County, Maine
Lexington, Ky. -----	Coextensive with Fayette County, Ky.
Lima, Ohio -----	Consists of Allen, Putnam, and Van Wert Counties, Ohio
Lincoln, Nebr. -----	Coextensive with Lancaster County, Nebr.
Little Rock-North Little Rock, Ark. -----	Consists of Pulaski and Saline Counties, Ark.
Lorain-Elyria, Ohio -----	Coextensive with Lorain County, Ohio
Los Angeles-Long Beach, Calif. -----	Coextensive with Los Angeles County, Calif.
Louisville, Ky.-Ind. -----	Consists of Jefferson County, Ky., and Clark and Floyd Counties, Ind.
Lowell, Mass. -----	Consists of Lowell city, and Billerica, Chelmsford, Dracut, Tewksbury, Tyngsborough, and Westford towns in Middlesex County, Mass.
Lubbock, Tex. -----	Coextensive with Lubbock County, Tex.
Lynchburg, Va. -----	Consists of Lynchburg city, and Amherst and Campbell Counties, Va.
Macon, Ga. -----	Consists of Bibb and Houston Counties, Ga.
Madison, Wis. -----	Coextensive with Dane County, Wis.
Manchester, N.H. -----	Consists of Manchester city, and Bedford and Goffstown towns in Hillsborough County; and Hooksett town in Merrimack County, N.H.
Mansfield, Ohio -----	Coextensive with Richland County, Ohio
McAllen-Pharr-Edinburg, Tex. -----	Coextensive with Hidalgo County, Tex.
Memphis, Tenn.-Ark. -----	Consists of Shelby County, Tenn., and Crittenden County, Ark.
Meriden, Conn. -----	Coextensive with Meriden city in New Haven County, Conn.
Miami, Fla. -----	Coextensive with Dade County, Fla.
Midland, Tex. -----	Coextensive with Midland County, Tex.
Milwaukee, Wis. -----	Consists of Milwaukee, Ozaukee, Washington, and Waukesha Counties, Wis.
Minneapolis-St. Paul, Minn. -----	Consists of Anoka, Dakota, Hennepin, Ramsey, and Washington Counties, Minn.
Mobile, Ala. -----	Consists of Baldwin and Mobile Counties, Ala.
Monroe, La. -----	Coextensive with Ouachita Parish, La.
Montgomery, Ala. -----	Consists of Elmore and Montgomery Counties, Ala.
Muncie, Ind. -----	Coextensive with Delaware County, Ind.
Muskegon-Muskegon Heights, Mich. -----	Coextensive with Muskegon County, Mich.
Nashville, Tenn. -----	Consists of Davidson, Sumner, and Wilson Counties, Tenn.
New Bedford, Mass. -----	Consists of New Bedford city, and Acushnet, Dartmouth, and Fairhaven towns in Bristol County; and Marion and Mattapoisett towns in Plymouth County, Mass.
New Britain, Conn. -----	Consists of New Britain city, and Berlin, Plainville, and Southington towns in Hartford County, Conn.
New Haven, Conn. -----	Consists of New Haven city, and Bethany, Branford, East Haven, Guilford, Hamden, North Branford, North Haven, Orange, West Haven, and Woodbridge towns in New Haven County, Conn.
New London-Groton-Norwich, Conn. -----	Consists of New London and Norwich cities, and East Lyme, Griswold, Groton, Ledyard, Lisbon, Montville, Old Lyme, Preston, Sprague, Stonington, and Waterford towns in New London County, Conn.

STANDARD METROPOLITAN STATISTICAL AREAS—Continued

New Orleans, La. -----	Consists of Jefferson, Orleans, St. Bernard, and St. Tammany Parishes, La.
New York, N.Y. -----	Consists of New York City, and Nassau, Rockland, Suffolk, and Westchester Counties, N.Y.
Newark, N.J. -----	Consists of Essex, Morris, and Union Counties, N.J.
Newport News—Hampton, Va. -----	Consists of Newport News and Hampton cities, and York County, Va.
Norfolk—Portsmouth, Va. -----	Consists of Chesapeake, Norfolk, Portsmouth, and Virginia Beach cities, Va.
Norwalk, Conn. -----	Consists of Norwalk city, and Westport and Wilton towns in Fairfield County, Conn.
Odessa, Tex. -----	Coextensive with Ector County, Tex.
Ogden, Utah -----	Coextensive with Weber County, Utah
Oklahoma City, Okla. -----	Consists of Canadian, Cleveland, and Oklahoma Counties, Okla.
Omaha, Nebr.—Iowa -----	Consists of Douglas and Sarpy Counties, Nebr., and Pottawattamie County, Iowa.
Orlando, Fla. -----	Consists of Orange and Seminole Counties, Fla.
Oxnard—Ventura, Calif. -----	Coextensive with Ventura County, Calif.
Paterson—Clifton—Passaic, N.J. -----	Consists of Bergen and Passaic Counties, N.J.
Pensacola, Fla. -----	Consists of Escambia and Santa Rosa Counties, Fla.
Peoria, Ill. -----	Consists of Peoria, Tazewell, and Woodford Counties, Ill.
Philadelphia, Pa.—N.J. -----	Consists of Bucks, Chester, Delaware, Montgomery, and Philadelphia Counties, Pa., and Burlington, Camden, and Gloucester Counties, N.J.
Phoenix, Ariz. -----	Coextensive with Maricopa County, Ariz.
Pine Bluff, Ark. -----	Coextensive with Jefferson County, Ark.
Pittsburgh, Pa. -----	Consists of Allegheny, Beaver, Washington, and Westmoreland Counties, Pa.
Pittsfield, Mass. -----	Consists of Pittsfield city, and Dalton, Lanesborough, Lee, and Lenox towns in Berkshire County, Mass.
Portland, Maine -----	Consists of Portland, South Portland, and Westbrook cities, and Cape Elizabeth, Cumberland, Falmouth, Gorham, Scarborough, and Yarmouth towns in Cumberland County, Maine
Portland, Oreg.—Wash. -----	Consists of Clackamas, Multnomah, and Washington Counties, Oreg., and Clark County, Wash.
Providence—Pawtucket—Warwick, R.I.—Mass. -----	Consists of all of Bristol County; Warwick city, and Coventry, East Greenwich, and West Warwick towns in Kent County; Jamestown town in Newport County; Central Falls, Cranston, East Providence, Pawtucket, Providence, and Woonsocket cities, and Burrillville, Cumberland, Johnston, Lincoln, North Providence, North Smithfield, and Smithfield towns in Providence County; and Narragansett and North Kingstown towns in Washington County, R.I. Also, Attleboro city and North Attleborough, Rehoboth, and Seekonk towns in Bristol County, Mass.; Bellingham, Franklin, Plainville, and Wrentham towns in Norfolk County, Mass.; and Blackstone and Millville towns in Worcester County, Mass.
Provo—Orem, Utah -----	Coextensive with Utah County, Utah
Pueblo, Colo. -----	Coextensive with Pueblo County, Colo.
Racine, Wis. -----	Coextensive with Racine County, Wis.
Raleigh, N.C. -----	Coextensive with Wake County, N.C.
Reading, Pa. -----	Coextensive with Berks County, Pa.
Reno, Nev. -----	Coextensive with Washoe County, Nev.
Richmond, Va. -----	Consists of Richmond city, and Chesterfield, Hanover, and Henrico Counties, Va.
Roanoke, Va. -----	Consist of Roanoke and Salem cities and Roanoke County, Va.
Rochester, N.Y. -----	Consists of Livingston, Monroe, Orleans, and Wayne Counties, N.Y.
Rockford, Ill. -----	Consists of Boone and Winnebago Counties, Ill.
Sacramento, Calif. -----	Consists of Placer, Sacramento, and Yolo Counties, Calif.
Saginaw, Mich. -----	Coextensive with Saginaw County, Mich.
St. Joseph, Mo. -----	Coextensive with Buchanan County, Mo.
St. Louis, Mo.—Ill. -----	Consists of St. Louis city, and Franklin, Jefferson, St. Charles, and St. Louis Counties, Mo.; and Madison and St. Clair Counties, Ill.
Salem, Oreg. -----	Consists of Marion and Polk Counties, Oreg.
Salinas—Monterey, Calif. -----	Coextensive with Monterey County, Calif.
Salt Lake City, Utah -----	Consists of Davis and Salt Lake Counties, Utah
San Angelo, Tex. -----	Coextensive with Tom Green County, Tex.
San Antonio, Tex. -----	Consists of Bexar and Guadalupe Counties, Tex.
San Bernardino—Riverside—Ontario, Calif. -----	Consists of Riverside and San Bernardino Counties, Calif.
San Diego, Calif. -----	Coextensive with San Diego County, Calif.
San Francisco—Oakland, Calif. -----	Consists of Alameda, Contra Costa, Marin, San Francisco, and San Mateo Counties, Calif.

STANDARD METROPOLITAN STATISTICAL AREAS—Continued

San Jose, Calif. -----	Coextensive with Santa Clara County, Calif.
Santa Barbara, Calif. -----	Coextensive with Santa Barbara County, Calif.
Savannah, Ga. -----	Coextensive with Chatham County, Ga.
Scranton, Pa. -----	Coextensive with Lackawanna County, Pa.
Seattle–Everett, Wash. -----	Consists of King and Snohomish Counties, Wash.
Sherman–Denison, Tex. -----	Coextensive with Grayson County, Tex.
Shreveport, La. -----	Consists of Bossier and Caddo Parishes, La.
Sioux City, Iowa–Nebr. -----	Consists of Woodbury County, Iowa, and Dakota County, Nebr.
Sioux Falls, S. Dak. -----	Coextensive with Minnehaha County, S. Dak.
South Bend, Ind. -----	Consists of Marshall and St. Joseph Counties, Ind.
Spokane, Wash. -----	Coextensive with Spokane County, Wash.
Springfield, Ill. -----	Coextensive with Sangamon County, Ill.
Springfield, Mo. -----	Coextensive with Greene County, Mo.
Springfield, Ohio -----	Coextensive with Clark County, Ohio
Springfield–Chicopee–Holyoke, Mass.–Conn. -----	Consists of Chicopee, Holyoke, Springfield, and Westfield cities, and Agawam, East Longmeadow, Hampden, Longmeadow, Ludlow, Monson, Palmer, Southwick, West Springfield, and Wilbraham towns in Hampden County; Northampton city, and Easthampton, Granby, Hadley, and South Hadley towns in Hampshire County; and Warren town in Worcester County, Mass.; and Somers town in Tolland County, Conn.
Stamford, Conn. -----	Consists of Stamford city, and Darien, Greenwich, and New Canaan towns in Fairfield County, Conn.
Steubenville–Weirton, Ohio–W. Va. -----	Consists of Jefferson County, Ohio, and Brooke and Hancock Counties, W. Va.
Stockton, Calif. -----	Coextensive with San Joaquin County, Calif.
Syracuse, N.Y. -----	Consists of Madison, Onondaga, and Oswego Counties, N.Y.
Tacoma, Wash. -----	Coextensive with Pierce County, Wash.
Tallahassee, Fla. -----	Coextensive with Leon County, Fla.
Tampa–St. Petersburg, Fla. -----	Consists of Hillsborough and Pinellas Counties, Fla.
Terre Haute, Ind. -----	Consists of Clay, Sullivan, Vermillion, and Vigo Counties, Ind.
Texarkana, Tex.–Ark. -----	Consists of Bowie County, Tex., and Miller County, Ark.
Toledo, Ohio–Mich. -----	Consists of Lucas and Wood Counties, Ohio, and Monroe County, Mich.
Topeka, Kans. -----	Coextensive with Shawnee County, Kans.
Trenton, N.J. -----	Coextensive with Mercer County, N.J.
Tucson, Ariz. -----	Coextensive with Pima County, Ariz.
Tulsa, Okla. -----	Consists of Creek, Osage, and Tulsa Counties, Okla.
Tuscaloosa, Ala. -----	Coextensive with Tuscaloosa County, Ala.
Tyler, Tex. -----	Coextensive with Smith County, Tex.
Utica–Rome, N.Y. -----	Consists of Herkimer and Oneida Counties, N.Y.
Vallejo–Napa, Calif. -----	Consists of Napa and Solano Counties, Calif.
Vineland–Millville–Bridgeton, N.J. -----	Coextensive with Cumberland County, N.J.
Waco, Tex. -----	Coextensive with McLennan County, Tex.
Washington, D.C.–Md.–Va. -----	Consists of Washington, D.C.; Montgomery and Prince Georges Counties, Md.; and Alexandria, Fairfax, and Falls Church cities, and Arlington, Fairfax, Loudon, and Prince William Counties, Va.
Waterbury, Conn. -----	Consists of Thomaston, Watertown, and Woodbury towns in Litchfield County; and Waterbury city, Naugatuck borough, and Beacon Falls, Cheshire, Middlebury, Prospect, and Wolcott towns in New Haven, County, Conn.
Waterloo, Iowa -----	Coextensive with Black Hawk County, Iowa
West Palm Beach, Fla. -----	Coextensive with Palm Beach County, Fla.
Wheeling, W. Va.–Ohio -----	Consists of Marshall and Ohio Counties, W. Va., and Belmont County, Ohio
Wichita, Kans. -----	Consists of Butler and Sedgwick Counties, Kans.
Wichita Falls, Tex. -----	Consists of Archer and Wichita Counties, Tex.
Wilkes–Barre–Hazleton, Pa. -----	Coextensive with Luzerne County, Pa.
Wilmington, Del.–N.J.–Md. -----	Consists of New Castle County, Del., Salem County, N.J., and Cecil County, Md.
Wilmington, N.C. -----	Consists of Brunswick and New Hanover Counties, N.C.
Worcester, Mass. -----	Consists of Worcester city, and Auburn, Berlin, Boylston, Brookfield, East Brookfield, Grafton, Holden, Leicester, Millbury, Northborough, Northbridge, North Brookfield, Oxford, Paxton, Shrewsbury, Spencer, Sterling, Sutton, Upton, Westborough, and West Boylston towns in Worcester County, Mass.
York, Pa. -----	Consists of Adams and York Counties, Pa.
Youngstown–Warren, Ohio -----	Consists of Mahoning and Trumbull Counties, Ohio

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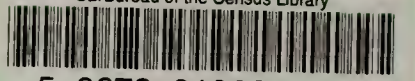
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